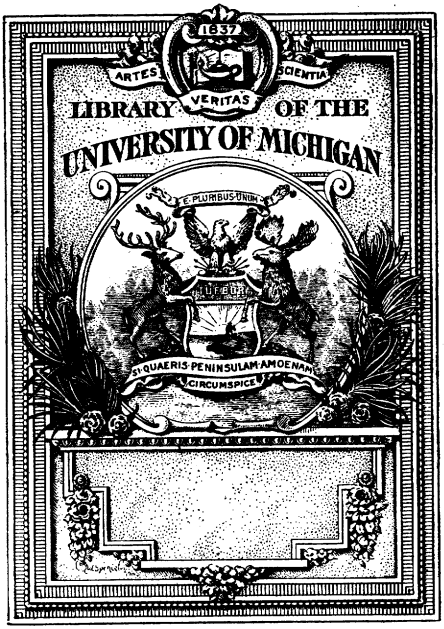
B 345995

MUNICIPAL
CODE
AND
PROVINCIAL
GOVERNMENT
ACT

JS
7301
.A9
A23
1905



THE GIFT OF

War Department

JS
7301
A9
A23
1905

Philippine islands. Laws, statutes, etc.

THE MUNICIPAL CODE

AND

THE PROVINCIAL GOVERNMENT ACT

BEING

ACT NO. 82, ENTITLED "A GENERAL ACT FOR THE ORGANIZATION OF MUNICIPAL GOVERNMENTS IN THE PHILIPPINE ISLANDS," AND ACT NO. 83, ENTITLED "A GENERAL ACT FOR THE ORGANIZATION OF PROVINCIAL GOVERNMENTS IN THE PHILIPPINE ISLANDS"

AS

AMENDED BY THE ACTS OF THE PHILIPPINE COMMISSION DOWN TO AND INCLUDING MAY 31, 1905, REVISED AND CODIFIED BY THE COMMITTEE ON REVISION AND CODIFICATION APPOINTED BY THE GOVERNOR-GENERAL

PUBLISHED BY AUTHORITY OF THE
PHILIPPINE COMMISSION

Edited by Rufino Luna

MANILA
BUREAU OF PUBLIC PRINTING
1905

29986

APPOINTMENT OF THE COMMITTEE ON REVISION AND CODIFICATION.

MANILA, *February 24, 1904.*

David Lewis Cobb, Executive Bureau; H. Warren Smith, Bureau of the Treasurer of the Philippine Islands; and O. H. Tibbott, Bureau of the Auditor for the Philippine Islands, are hereby appointed a committee for the purpose of codifying and revising the Municipal Code and the Provincial Government Act, and amendments thereto, eliminating all provisions of the Acts and amendments that have been stricken out or repealed, and including all provisions that are still in force and effect, with marginal references and footnotes.

The committee will prepare the revised edition in pamphlet form for submission to the Secretary of Finance and Justice for review.

LUKE E. WRIGHT, *Governor-General.*

146471

INTRODUCTORY NOTE.

After the revision and codification had been made and brought down to August, 1904, as originally contemplated, the work of the committee was submitted to the Secretary of Finance and Justice for review, as required by the preceding order of the Governor-General. The matter was then held in abeyance for several months, awaiting final legislative action upon a number of proposed amendments to the law. Subsequently the whole work has been again revised and brought down to date. The provisions actually stricken out or repealed have been eliminated, and the two Codes as herein presented embrace all direct amendments down to and including May 31, 1905.

The Acts and parts of Acts affecting the Municipal Code and the Provincial Government Act, although not specifically amending them, have been placed in the notes. In order to distinguish between them and the text of the Codes, the notes are printed narrower than the body of the text, with less space between the lines, and clearly designated.

The text of the Codes contains only the law applicable alike to all municipalities organized under the Municipal Code, or to all provinces to which the provisions of the Provincial Government Act have been extended; the exceptions are embodied in the notes. The notes, therefore, are not opinions of the revising committee, but are actual citations of existing law having some particular application to or effect upon the sections or subsections to which they are appended. When it seemed advisable to cite Acts of considerable length, they were placed in the Appendix and suitable reference made thereto throughout the Codes and in the index. Between the sections and the notes sufficient blank space has been left for the insertion of the numbers of future amendatory Acts.

For the purpose of determining how any particular section of the law stood upon any given date in the past, there will be found, in the preliminary part of the volume, a table showing the direct amendments made to the Municipal Code and to the Provincial Government Act since their original enactment.

It is suggested that, for the sake of convenience, this edition be cited as "The Municipal and Provincial Codes, revised."

D. L. C.

EXECUTIVE BUREAU, *Manila, June 1, 1905.*

CONTENTS.

Page.

Appointment of the Committee on Revision and Codification III
Introductory note V
Table showing the amendments made to the Municipal Code and the Provincial Government Act, the existing provisions of which are incorporated in the sections of the Codes XVII
The Municipal Code:
Sec. 1. (*a*) Pueblos as municipal corporations; disputes as to jurisdiction 3
NOTE.—Moro Province, authority of legislative council to modify or amend the Municipal Code in its application to municipalities of the province 3
Sec. 1. (*b*) Manila excepted 4
Sec. 1. (*c*) Settlements of non-Christian tribes excepted 4
Sec. 2. (*a*) Designation of incorporated pueblos; right to sue and be sued; property and property rights 4
Sec. 2. (*b*) Former property of pueblos vested in the new municipalities 4
Sec. 3. Municipal officers in whom government is vested; election and terms of office; classes of councilors 4
NOTE.—Oriental Negros, vacation of seats of councilors of first class, successors 4
Sec. 4. (*a*) Classes of municipalities 4, 5
Sec. 4. (*b*), (*c*) Petitions for incorporation 5
NOTES.—Consolidated municipalities, provincial treasurer to examine offices of municipal treasurers; receipt of moneys and redistribution; separation of barrios and creation of new municipalities; division of funds and taxes; appeal by municipalities aggrieved. Civil Governor, official title changed to Governor-General 5
Sec. 4. (*d*) Controversies as to class 6
Sec. 5. Divisions into barrios and wards 6
Sec. 6. (*a*)-(*c*) Elections, electors and their qualifications 6
Sec. 7. Elector's oath 6, 7
Sec. 8. (*a*)-(*g*) Persons disqualified from voting 7, 8
NOTES.—Ineligibility to office of persons who were in arms against the Government; exceptions 7, 8
Sec. 9. (*a*) General municipal elections, when held, duty of president 8, 9
NOTES.—Continuation in office of municipal officers until successors elected. Elections in consolidated municipalities. Oriental Negros exception 9

The Municipal Code—Continued. Page.
Sec. 9. (*b*) Proclamation and list of electors ... 10
Sec. 9. (*c*) Special elections ... 10
Sec. 10. Place of election; election officers; procedure ... 10
NOTE.—Construction of section 10 as to first elections ... 10
Sec. 11. (*a*) Secret ballot, voting ... 11
Sec. 11. (*b*) Blank ballots ... 11
Sec. 11. (*c*) Electors to fill out ballots ... 11
Sec. 11. (*d*) Identification of voters by board of election judges ... 11
Sec. 11. (*e*) Number of electors to be admitted at one time ... 11
Sec. 11. (*f*) Electors who can not read and write, assistance ... 11
Sec. 11. (*g*) Ballot boxes ... 11
Sec. 11. (*h*) Hours of voting ... 11
Sec. 12. Plurality of votes; tie vote ... 11, 12
Sec. 13. (*a*) Opening of ballot boxes, count of the ballots, certificate, objections ... 12
Sec. 13. (*b*) Duplicate certificate to provincial board; hearings by the board; illegalities; special election ... 12
Sec. 13. (*c*) Election of new president and vice-president, transfer of records, accounts, and moneys ... 12
Sec. 14. Qualifications of officers ... 12, 13
Sec. 14. (*a*), (*b*) President, vice-president, or councilor ... 13
NOTE.—Construction of section 14 (*a*) as to failure of electors to register ... 13
Sec. 14. (*c*) Secretary or treasurer ... 13
Sec. 15. Disqualified persons ... 13
Sec. 16. (*a*), (*b*) Oaths of office ... 13
Sec. 17. Municipal officers having custody of funds, bonds ... 14
NOTE.—Indebtedness of officers or employees to the Government; retention of salary ... 14
Sec. 18. (*a*)–(*o*) Duties and powers of the municipal president ... 14–18
NOTES.—Preservation of the peace; assistance by the senior inspector of Constabulary. Duty of municipal officers, including the police, to give notice of the presence of ladrones. Locusts. Clearance of small boats; president as inspector of customs; no entrance or clearance fees; authority of Insular Collector to appoint president as inspector; compensation. Powers of president when performing duties of justice of the peace. Suspension of municipal officials ... 14–17
Sec. 19. (*a*)–(*d*) Duties and powers of the vice-president ... 18, 19
Sec. 20. (*a*)–(*f*) Duties and powers of the municipal secretary ... 19
Sec. 21. (*a*)–(*f*) Duties and powers of the muncipal treasurer ... 19, 20
Sec. 22. (*a*)–(*g*) Salaries of muncipal officers ... 20, 21
NOTES.—Municipalities of Iloilo and Cebu, salaries of the secretary and the treasurer ... 21
Sec. 23. (*a*), (*b*) Declination of office ... 21, 22
Sec. 24. Reëlection prohibited, except after two years ... 22
Sec. 25. Incapacity during term of office; declaration of vacancy; successor; resignation ... 22

The Municipal Code—Continued. Page.
Sec. 26. Appointive officers, terms of office ... 22
Sec. 27. Turning over records and property at the expiration of term of office ... 22
Sec. 28. (*a*), (*b*) Interest in contracts, cockpits, games, etc., business, and purchase of municipal corporation property prohibited, penalty ... 22
Secs. 29 (*a*)–31 (*b*). Meetings of the municipal council ... 22, 23
Sec. 32. Rules of procedure by the council; expulsion of a member and election of a successor ... 23
Sec. 33. Journal of the council; ayes and nays upon the passage of ordinances ... 23
Sec. 34. Ordinances ... 23
Sec. 35. Nonelective offices, council to pass upon nominations and prescribe the duties ... 23
Sec. 36. Council to fix limits of barrios ... 23, 24
Sec. 37. (*a*), (*b*) Apportionment of councilors and grouping of barrios; appointment of lieutenant ... 24
Sec. 38. (*a*)–(*c*) Duties of councilors ... 24
Sec. 39. (*a*)–(*kk*) Duties of municipal council ... 24–29
NOTES.—Requisitions for supplies; shipment and payment. Official Gazette, subscriptions. Rooms for vaccination work and for weather stations. Exercise of power conferred by sections (*l*), (*m*), (*n*), (*o*), (*p*), (*q*), (*r*), and (*s*); supervision by Insular Board of Health. Duty of the sanitary engineer to report upon municipal plans and specifications for waterworks, etc. Inefficiency, dishonesty, or disloyalty of municipal police; report by provincial inspector; trial; dismissal. Ordinances regulating religious processions and cemeteries; appeal to provincial board; hearings; action by the board; opinions by president on questions of public health ... 25–28
Sec. 40. (*a*)–(*l*) Powers of municipal council ... 29–31
NOTE.—Unlawful cockfighting; games of chance; penalty ... 30
Sec. 40. (*m*) Power of the council, with the approval of the provincial governor, to call able-bodied male residents into service to suppress ladronism, and for patrol duty; penalty for failure to respond; exceptions. Authority to require householders to report the name, residence, and description of any nonresident to whom shelter or accommodation is given ... 31, 32
Sec. 41. Submission of legal questions by the council to the provincial fiscal; duty of the president, the provincial governor, and the provincial board; annulment of municipal orders, ordinances, and resolutions; appeal to the Governor-General ... 32
Sec. 42. Taxation, just and uniform ... 33

The Municipal Code—Continued. Page.

Sec. 43. (*a*)-(*j*) Sources of municipal revenue, taxation, rents, privileges, licenses, fees, etc. 33-36

NOTES.—Minimum value of land exempt from taxation. Licenses for cockpits. Extension of time by provincial boards for use of narrow-tired carts and sledges. Authority of the Governor-General to extend the time. Province of Isabela exempt from cart and sledge tax 34-36

Sec. 44. Tax upon goods and merchandise from other municipalities, export and import taxes, prohibited 36

Sec. 45. Taxes, licenses, and fees to be fixed by the council from year to year 36

Sec. 46. Annual statement by the municipal treasurer 36, 37

Sec. 47. (*a*)-(*g*) Annual reports, inventories, and estimates by municipal council 37, 38

Sec. 47. (*h*) Increase or decrease of rate of taxation by ordinance, with the approval of the provincial board 38

Sec. 48. Leasing or farming of taxes prohibited 38

Sec. 49. (*a*), (*b*) Assessment of taxes on real estate; board of taxation 38-40

NOTES.—Excessive assessment of land for 1902-4. Revision by provincial boards; reduction; redemption 38-40

Sec. 50. (*a*), (*b*) Oaths of members of board of taxation 40

Sec. 51. Statement of declaration, by property owners 40

Sec. 52. Organization and listing of property by the board of taxation 40, 41

Sec. 53. Property of unknown owners 41

Sec. 54. (*a*), (*b*) Assessment of property by separate parcels 41

Sec. 55. Property which may have escaped taxation 41

Sec. 56. Completion of the listing of taxable real estate and certificate by the board of taxation 41

Sec. 57. Filing and posting of the tax-list notice to the public, hearing of complaints, correction of errors, and amendment of the list 41, 42

Sec. 58. Appeals by property owners to board of tax appeals 42

Secs. 59 (*a*)-61. Board of tax appeals, record of proceedings, oaths of members, hearings by the board, amendment of the tax list 42

Sec. 62. Property exempt from taxation 43

Sec. 63. Meetings of board of assessors to add to tax list the value of improvements made during the year, property which has escaped taxation, and to reduce the assessment in cases of property destroyed or permanently injured by flood, storm, or other casualty 43

Sec. 64. Continuation of valuation as fixed by the first assessment, as amended 43

Sec. 65. (*a*)-(*c*) Licenses and privilege taxes 43

Sec. 66. Public record of licenses and privilege taxpayers by the provincial treasurer 43

Sec. 67. Preparation of list of persons liable to payment of license or privilege taxes, transmission to provincial treasurer 44

Sec. 68. Punishment for nonpayment of license or privilege taxes 44

The Municipal Code—Continued. Page.
Secs. 69–73. Collection of taxes 44–46
Sec. 74. Payment of taxes; place of payment; failure to pay 46
NOTE.—Cagayan and Isabela 46
Sec. 75. Delinquent taxpayers, certified list by the provincial treasurer; seizure and sale of property, disposition of surplus 46, 47
Sec. 76. Redemption before sale 47
Sec. 77. Taxes and penalties to constitute a lien 47
NOTE.—Lien for the yearly taxes and for the penalties imposed 47
Sec. 78. Advertisement of property seized for nonpayment of taxes; sale; purchaser's certificate 47, 48
Sec. 79. Redemption within one year from date of sale 48
Sec. 80. Failure to redeem within one year; deed to the purchaser 48
Sec. 81. Forfeiture of property to the municipality in default of bidders at the public sale 48
Sec. 82. Redemption of property within one year after forfeiture to the municipality 48, 49
NOTE.—Right of redemption by former owner of all lands heretofore forfeited to municipalities 49
Sec. 83. Assessment to constitute a lawful indebtedness; civil action 49
Secs. 84–86. Assailing the validity of a tax or a tax sale, restrictions upon the courts 49, 50
Sec. 87. Willful omission of property by an assessing officer 50
Sec. 88. Willful omission to list or collect license or privilege taxes 50
Secs. 89, 90. Bribery 50
Sec. 91. Petition by residents of a pueblo for organization as a municipality; committee to effect the organization 50
Sec. 92. Chairman of the organization committee 50
Sec. 93. Duties of chairman of organization committee; election of municipal officers 50, 51
Sec. 94. Oath of office; annulment of election by provincial board; special election 51
Secs. 95–96 (*d*). Municipalities organized before the passage of the Municipal Code 51, 52
Sec. 97. Repealed (*see* sec. 18 of the Provincial Government Act) 112, 113
Sec. 98. Temporary authority of the Military Governor over the local police force 52
Sec. 99. Temporary authority of military officers appointed by the Military Governor 52, 53
Sec. 100. Temporary authority of the Military Governor to suspend military officers 53
Sec. 101. Suspensions and removals by the Commission, temporary provisions 53
Sec. 102. Repeal of other provisions inconsistent with this Act; jurisdiction of the president over criminal offenses 53
Sec. 103. Blank books, bonds, dockets, warrants, receipts, and certificates, and blank forms 53, 54
Sec. 104. Powers of the General Superintendent of Education, division superintendents, and local school boards under Act Numbered Seventy-four not affected 54
Sec. 105. Short title 54
Sec. 106. Date of original enactment 54

The Municipal Code—Continued. Page.
Forms for election proclamations, notices and returns, bonds, nominations, appointments, lists, and property returns..... 55–62
The Provincial Government Act:
Sec. 1. The Act to apply to provinces when organized, unless otherwise specially provided 65
Sec. 2. Provincial governments to be bodies corporate, with power to sue and be sued, contract, hold property, incur lawful obligations, etc..... 65
Sec. 3. Provincial officers; eligibility of persons to hold office; residence and salaries; transfer or promotion, etc..... 65
NOTES.—Extra pay or allowance prohibited; exceptions. Payment of rewards. Bonds and bonded officers. Applications to the Auditor for decision of questions involving payments. Notice to Civil Service Board of appointments, rejections, promotions, transfers, reductions, resignations, and vacancies. Preference in making appointments. Record of officers and employees to be kept. Neglect of duty or violation of regulations. Medical attendance. Supply store. No appointments to be made unless salary is provided for; responsibility of disbursing officer; authority of Civil Service Board; decisions by the Board. Administration of oaths by officials in charge of public works. Teachers' traveling expenses. Salaries of officers and employees after arrival at Manila. Official mail. Exception in favor of persons who surrendered to General Sumner in the Province of Laguna..... 65–70
Sec. 4. The provincial governor; election by joint municipal convention; confirmation by the Governor-General; refusal to confirm; second election; appointment by the Governor-General; term of office; transportation expenses of the convention; charter of vessel by the provincial board; provincial governors already appointed 70, 71
Sec. 5. The provincial secretary, treasurer, supervisor, and fiscal, appointment; qualifications; treasurer's bond; supervision by the Insular Treasurer; custody of bonds..... 71, 72
NOTE.—Bonded officers, leaving Islands prohibited until clearance by the Auditor; penalty.... 72
Sec. 6. Forms of oath of office by provincial officers; filing of the oaths.. 72
Sec. 7. Duties and powers of the provincial governor..... 72–74
NOTES.—Arms and ammunition, distribution to municipal police; bonds for safe-keeping; disarming of the police. Permits to residents to possess arms and ammunition; bonds; penalty. Reconcentration. Rewards. Arms captured or seized by the Constabulary or municipal police. Extortion, oppression, or violation of duty by officials; riot and lawlessness. En-

The Provincial Government Act—Continued. Page.

forcing of municipal ordinances. Provincial jails, prisoners and their subsistence. Provincial governor's duties and powers in connection with jails. Use of jails. Labor by prisoners. Governor-General's authority to direct the senior inspector to take custody of jail; expense of maintenance. Transportation expenses, escort. Suspension of municipal officials; provincial governor's duty; charges; hearing; evidence to the Governor-General; reinstatement or dismissal. Suspension of justices of the peace. Power of the provincial board to subpœna witnesses and require the production of books and papers. Authority of the Governor-General to disqualify officers who are dismissed. Locust boards. Inefficiency, dishonesty, or disloyalty of municipal police. Authority of the Governor-General to place the municipal police under control of senior inspectors. Administration of oaths by provincial governors and secretaries..... 74–82

Sec. 8. Duties and powers of the provincial secretary..... 82, 83

Sec. 9. (*a*)–(*h*) Duties and powers of the provincial treasurer..... 83–92

NOTES.—Transmission of money collected on account of internal revenues; bond; stamps; report of criminal violations of the revenue law; subpœna of witnesses, administration of oaths, and taking of testimony; inquiries as to persons liable to pay license taxes and other taxes. Mode of payment of taxes on manufactured articles; invoice and register books; duty of provincial treasurers; license forms, requisition coupons, etc.; failure or refusal to pay taxes; seizure and sale of property. Duty of farmers or planters of tobacco. Certificates of registration; delinquency. Cashing of Government checks. Custody of money paid into court. Exchange of Philippine pesos for the small silver, nickel, and copper coins. Examination of the offices of treasurers of consolidated municipalities; disposition of funds. Transportation requests. Provisions of Act 752 amending section 9 (*f*) applied to provinces organized under the Nueva Vizcayan Act, or under special legislation. Deposit of Insular funds; penalty for failure, and for failure to render accounts as required. Moneys deposited on account of sales of rice. Registrars; fees; advice by provincial fiscal; registration of title by persons, by corporations, and by Government..... 84, 93

The Provincial Government Act—Continued. Page.
Sec. 10. Duties and powers of the provincial supervisor 93, 94
NOTES.—Purchase and sale of supplies for official purposes only. Requisition for supplies; payment; additional charge of 10 per cent. Jurisdiction of the Executive Secretary over requisitions; certificate of municipal or provincial treasurer of funds on hand; retention of the funds. Surveys, etc., by the Bureau of Engineering; laying out and construction of roads and bridges 94, 95
Sec. 11. Duties and powers of the provincial fiscal 95, 96
NOTES.—Fiscal assisted by the Attorney-General; prosecution of suits on official bonds; opinion when requested by the fiscal. Lawyers appointed by the Attorney-General to aid the fiscal; compensation. Fiscal may be designated by the Secretary of Finance and Justice to act as register of deeds; half fees. Registration by owners of private forest land; failure to register; assistance for Chief of Bureau of Forestry. Actions in Courts of First Instance. Temporary detail of fiscal to perform duties in another province; traveling expenses, or per diems. Writ of habeas corpus; appeals. Investigation of crimes by fiscals. Examination of the collection accounts of clerks of Courts of First Instance by treasurer and fiscal; certificates of services rendered in behalf of such courts 96–98
Sec. 12. The provincial board, how constituted 98, 99
Sec. 13. (*a*)–(*q*) Duties of the provincial board 99–107
NOTES.—Rooms for Weather Bureau stations. Purchase and sale of wheels with wide tires. Extension of time limit for the use of narrow-tired carts and sledges. Expenditure of a portion of the provincial funds for roads and bridges. Failure of a municipality to repair road or bridge upon notice; action by provincial board. Use of provincial funds to pay for property destroyed by order of health boards. Loans to municipalities to combat disease. Purchase and expenditure of rice to pay for labor on roads and bridges. Distribution of rice by sale or gratuitously; proceeds of sale. Uniforms for municipal police. Division of funds of new or consolidated municipalities; appeal. Municipal ordinances regulating religious processions and cemeteries, jurisdiction of provincial board; opinions by the president on questions of public health. Suppression of locust pests. Schools. Power of the Governor-General to authorize the head of a Department

The Provincial Government Act—Continued. Page.
or Bureau to make purchases direct in emergencies; limit upon amount of purchase to be fixed. Supply store. Transportation of non-official passengers and freight in launches maintained by provincial boards; disposition of receipts. Purchase and sale of draft animals for breeding purposes. Sale of carabaos and other draft animals consigned to the board by the Insular Purchasing Agent 99–109
Sec. 13½. Extension by the provincial board of the time allowed for the assessing and listing of real property in municipalities; corresponding extension of time for payment of taxes 109
Sec. 14. Contracts for construction of roads, bridges, or public buildings; certificate by provincial treasurer of funds available; retention of the funds to meet the obligations of the contracts 109
Sec. 15. Work of repair, construction, or equipment exceeding cost of five hundred dollars to be let to lowest bidder; advertisement; rejection of bids; purchase of material and hire of labor 109, 110
Sec. 16. The Insular Treasurer, duties and powers 110, 111
NOTES.—Insular Treasurer to suspend the provincial treasurer upon taking charge of latter's office; deputy in charge to serve as member of provincial board; per diems. Warrants by Auditor in favor of provinces on account of losses occasioned by bonded provincial officials 111
Sec. 17. Levy and collection of taxes; appeals; provisions of Municipal Code applicable; legal proceedings for collection 111, 112
Sec. 18. Internal-revenue taxes, levy, collection, and disposition of the funds 112, 113
NOTES.—Salaries, fees, and charges made payable in Philippine currency instead of Mexican; ratio of Philippine to Mexican currency. Internal-revenue stamp taxes. Distribution of internal-revenue taxes after collection 113–115
Sec. 19. Suspension of provincial officers by the Governor-General; removal or reinstatement; temporary appointees; liability of provincial officers to criminal prosecution. 115, 116
Sec. 20. The taking of private property for public use 116
Sec. 21. Vacancies in provincial offices, appointments by the Governor-General 116
NOTES.—Temporary absence or disability of any subordinate officer or employee or head of office or bureau; designation of another person to perform the duties; duty of person so designated. Reimbursement of expenses on account of bond 116, 117
Sec. 22. Short title 117

The Provincial Government Act—Continued. Page.
Sec. 23. Date of the original enactment ... 117
Sec. 24. Vacancy in the office of supervisor, or his disability, powers and duties of the provincial treasurer ... 117
Sec. 25. Use of the provincial building; provincial offices; residence of the provincial governor, and his badge of office ... 117, 118
Secs. 26–38. Repealed or replaced by other Acts. (*See* notes appended.) ... 118
NOTES.—Cedulas and cedula taxes ... 118, 119
Sec. 39. Administration of oaths of office ... 119, 120
NOTES.—Administration of oaths. Ex officio notaries public and others ... 120
Sec. 40. Permission required by provincial officials to leave province ... 120
Sec. 41. Traveling expenses of deputies, subordinates, and employees of provincial officers; limitations ... 120
NOTE.—Traveling expenses of provincial officers, deputies, etc ... 120, 121
Sec. 42. Method of determining the aggregate of lawful traveling expenses incurred during each quarter ... 121
Sec. 43. Repealed by Act No. 1189, section 146 (*a*). (*See* Note 2 to section 18.) ... 114
Sec. 44. Meetings of the provincial presidents; traveling expenses ... 121
NOTES.—Authority of provincial boards to fix dates of conventions of municipal presidents; number of such conventions each year; consideration of the recommendations of the presidents before fixing the dates. Power to call special meetings in addition to regular conventions; traveling expenses of the presidents ... 121, 122

Appendix:
Bonds ... 125, 126
Cattle registration, branding, slaughter, and conveyance, care, and disposition of stray animals ... 127–135
Eminent domain, expropriation by railroads ... 137–139
Estates of deceased employees ... 141, 142
Franchises, municipal and provincial ... 143–147
Justices of the peace ... 149–153
Preliminary investigations ... 153
Marriage law ... 155–159
Municipal boards of health ... 161–163
Provincial boards of health ... 165–167
Registers of deeds ... 169, 170
Commercial registers ... 169, 170
Sheriffs ... 171–176
Vaccination ... 177–179

TABLE OF AMENDMENTS.

The following table shows the direct amendments to the Municipal Code and the Provincial Government Act since their original enactment, the existing provisions of which are incorporated in the Codes as revised:

THE MUNICIPAL CODE.

Section.	Amended or inserted by—	
	Act No.	Section.
1 (*a*)	344	1.
3	303	1 (*a*).
	334	1 (*a*).
4 (*b*)	303	1 (*b*).
6 (*c*)	303	1 (*c*).
8 (*bb*)	1051	1, 2.
8 (*d*)	106	2.
	288	1.
	343	1.
9 (*a*)	334	1 (*b*).
	502	1.
10	996	1.
11 (*f*)	695	1.
11 (*h*)	996	2.
12	132	1 (*b*).
13 (*b*)	303	1 (*d*).
	1286	1.
13 (*c*)	303	1 (*e*).
	344	2.

The Municipal Code—Continued.

Section.	Amended or inserted by—	
	Act No.	Section.
14 (*c*)	883	1.
17	999	1 (*a*).
18 (*l*)	374	1 (*a*).
	999	1 (*b*).
22	999	1 (*c*).
22 (*a*)	346	1.
	1099	1.
25	528	1.
28 (*a*)	663	1.
32	754	1.
37 (*b*)	303	1 (*f*).
39 (*a*)	132	1 (*d*).
39 (*b*)	303	1 (*g*).
39 (*ff*)	132	1 (*e*).
39 (*kk*)	132	1 (*f*).
40 (*a*)	132	1 (*g*).
40 (*f*)	132	1 (*h*).
40 (*j*)	364	1.
	635	1.
	1219	1.
40 (*l*)	446	1.
40 (*m*)	1309	1.
41	676	1.

The Municipal Code—Continued.

Section.	Amended or inserted by—	
	Act No.	Section.
43 (*a*)	303	1 (*h*).
43 (*b*)	303	1 (*i*).
43 (*c*)	303	1 (*j*).
43 (*g*)	132	1 (*i*).
43 (*h*)	1189	146 (*e*).
43 (*j*)	774 851	1. 1.
47 (*h*)	772	1.
48	303	1 (*k*).
51	303	1 (*l*).
52	132	1 (*j*).
63	551 1270	1. 1.
65 (*b*)	170	1.
69	1249	1.
70	1249	1.
72	303 487 1249	1 (*m*). 1. 1.
74	374	1 (*b*).
78	1139	1, 2.
94	303	1 (*n*).
96 (*b*)	132	1 (*o*).

The Municipal Code—Continued.

Section.	Amended or inserted by—	
	Act No.	Section.
97	374	1 (*c*).
Repealed by	527	2.
99	225	1.
	303	1 (*o*).
103	303	1 (*p*).
104	132	1 (*p*).

THE PROVINCIAL GOVERNMENT ACT.

3	106	3.
	320	1 (*a*).
	343	1.
4	320	1 (*b*).
	334	2.
	336	1, 2.
	1043	1.
5	133	1 (1).
7	133	1 (2).
	175	21.
	1044	1, 2.
	1129	1.
8	133	1 (3).
	529	1.
	585	1.
	1179	1.
9 (*a*)	133	1 (4).
	475	1.
9 (*b*)	133	1 (4).
	699	1.
	903	1.
9 (*c*)	133	1 (4).
9 (*d*)	133	1 (4).

The Provincial Government Act—Continued.

Section.	Amended or inserted by—	
	Act No.	Section.
9 (*e*)	133	1 (4).
	1336	1.
9 (*f*)	133	1 (4).
	752	1, 2.
	1233	1.
9 (*g*)	133	1 (4).
9 (*h*)	133	1 (4).
10	133	1 (5).
	320	1 (*c*).
	372	1 (*a*).
11	223	1.
13 (*b*)	335	1.
13 (*g*)	133	1 (6).
13 (*h*)	721	1.
13 (*i*)	772	2.
13 (*k*)	133	1 (6).
13 (*n*)	372	1 (*b*).
13 (*nn*)	1273	1.
13 (*o*)	477	3.
	525	2.
13 (*p*)	819	1.
13 (*q*)	908	1.
13½	320	1 (*d*).
16	133	1 (7).
	783	1–3.

The Provincial Government Act—Continued.

Section.	Amended or inserted by—	
	Act No.	Section.
18	133	1 (8).
	527	1.
19	245	1.
21	133	1 (9).
	280	1.
	1196	1.
24	133	2.
25	133	2.
	320	1 (*e*).
26–38	1189	120–125.
39	141	1.
40	223	3.
	320	1 (*g*).
41	223	3.
	320	1 (*g*).
42	223	3.
	320	1 (*g*).
43	223	3.
	320	1 (*g*).
43 (*h*)	1189	146 (*e*).
44	223	3.
	320	1 (*g*).

THE MUNICIPAL CODE.

THE MUNICIPAL CODE.

Act No. 82.

A GENERAL ACT FOR THE ORGANIZATION OF MUNICIPAL GOVERNMENTS IN THE PHILIPPINE ISLANDS.

CHAPTER I.

GENERAL PROVISIONS.

Municipal corporations.

SECTION 1. (*a*) The pueblos of the Philippine Islands shall be recognized as municipal corporations with the same boundaries as now existing *de jure* or *de facto*, upon organization under the provisions of this Act.

Disputes as to jurisdiction.

Disputes as to jurisdiction of municipal governments over places or barrios shall be decided by the provincial boards of the provinces in which such municipalities are situated, in the following manner: Presidents of provincial boards shall direct the presidents of the municipalities concerned to submit evidence, either written or oral, within fifteen days after notification, to the provincial board of the province in which said municipalities are situated, in support of their claims to jurisdiction. At the expiration of this period the board shall consider the evidence, if any, and shall assign the places or barrios in dispute to the municipality or municipalities which last exercised legal jurisdiction over them under the Spanish Government; or in default of satisfactory evidence on this point the board shall assign them respectively to the municipality or municipalities chosen by a majority of the qualified electors resident in each of said places or barrios. The board shall determine and its president shall seasonably announce to those interested the time, place, and method of ascertaining the will of the majority of the electors; but if there be no such electors, or if such electors be equally divided in their preferences, the board shall make assignment of said places or barrios to such municipality or municipalities as in its judgment will best conserve the interests of all concerned.

Appeal to Governor-General.

Where the places or barrios in dispute are claimed by municipalities situated in different provinces the provincial boards of the provinces concerned shall come to an agreement if possible, but, in the event of their failing to agree, an appeal shall be had to the Governor-General, whose decision shall be final.

Moro Province.

Note.—The legislative council [of the Moro Province] is further authorized to enact laws modifying or amending the Municipal Code in its application to municipalities within the province, so far as conditions in the Moro Province differ-

ing from the conditions in the Christian Filipino provinces may require a modification.—*Act 787, June 1, 1903.*

Manila and non-Christian tribes excepted.

(*b*) This Act shall not apply to the city of Manila, for which special legislation shall be enacted.

(*c*) This Act shall not apply to the settlements of non-Christian tribes, for which special legislation shall be enacted.

Municipalities, names, and general rights.

SEC. 2. (*a*) Pueblos incorporated under this Act shall be designated as municipalities (municipios), and shall be known respectively by the names heretofore adopted. Under such names they may sue and be sued, contract and be contracted with, acquire and hold real and personal property for the general interests of the municipality, and exercise all the powers hereinafter conferred upon them.

Property and property rights.

(*b*) All property and property rights vested in any pueblo under its former organization shall continue to be vested in the same municipality after its incorporation under this Act.

Municipal officers.

SEC. 3. The government of each municipality established under this Act is hereby vested in a president, a vice-president, and a municipal council. The president and the councilors, together with the vice-president, shall be chosen at large by the qualified electors of the municipality, and their term of office shall be for two years from and after the first Monday in January next after the election and until their successors are duly chosen and qualified: *Provided*, That the president and vice-president elected in nineteen hundred and one shall hold office until the first Monday in January, nineteen hundred and three, or until their successors are duly chosen and qualified: *Provided further*, That councilors elected prior to June first, nineteen hundred and one, shall divide themselves by lot into two classes, the seats of those of the first class to be vacated on the first Monday in January, nineteen hundred and two, and those of the second class one year thereafter or when their successors are duly chosen and qualified, and that councilors elected subsequent to June first, nineteen hundred and one, shall divide themselves by lot into two classes, the seats of those of the first class to be vacated on the first Monday of January, nineteen hundred and three, and those of the second class one year thereafter or when their successors are duly chosen and qualified. After the passage of this Act there shall be no election for councilors in December of nineteen hundred and one, in municipalities where elections have been held subsequent to June first, nineteen hundred and one.

—election and term of office.

—classes of councilors.

Oriental Negros.

Note.—SECTION 1. (*a*) In the Province of Oriental Negros the seats of the councilors of the first class, as divided by lot, shall for the year nineteen hundred and two be vacated on the first day of April, nineteen hundred and two, or when their successors are duly chosen and qualified.—*Act 334, January 25, 1902.*

Classes of municipalities.

SEC. 4. (*a*) Incorporated municipalities shall be of four classes, according to the number of inhabitants. Municipalities of the

first class shall be those which contain not less than twenty-five thousand inhabitants, and shall have eighteen councilors; of the second class, those containing eighteen thousand and less than twenty-five thousand inhabitants, and shall have fourteen councilors; of the third class, those containing ten thousand and less than eighteen thousand inhabitants, and shall have ten councilors; of the fourth class, those containing less than ten thousand inhabitants, and shall have eight. —number of councilors.

(*b*) Municipalities of less than two thousand inhabitants may be incorporated under the provisions of this Act, or may, upon petition signed by a majority of the qualified electors thereof, be attached as a barrio to an adjacent and incorporated municipality, if the council of the latter shall grant said petition and the Commission shall approve it. Small municipalities, incorporation.

Note 1.—SECTION 1. In all cases in which two or more municipalities organized under the Municipal Code shall be united by Act of the Commission, it shall be the duty of the provincial treasurer of the province in which such municipalities are located to examine the office of the municipal treasurer of each of the municipalities united, to audit his accounts, and to receive from each municipal treasurer the amounts of money remaining in the treasury of the municipality. The amounts thus received, when covered into the provincial treasury, shall be paid out by the provincial treasurer to the municipal treasurer of the new consolidated municipality. Consolidated municipalities. —provincial treasurer's duty.

SEC. 2. Whenever one or more barrios, or any other part of an existing municipality, shall be separated from such existing municipality, either to form a new municipality or to be added to another existing municipality, or in cases of the consolidation of parts of two or more municipalities into a new municipality, or in cases in which an old municipality is divided and a portion thereof assigned to one new municipality and a portion to another, it shall be the duty of the provincial board equitably to divide the funds on deposit in the treasury of the existing municipality to be divided, and the taxes payable to such municipality and uncollected, and to apportion both the funds and the taxes to the parts of the divided municipality as equity may require, having such regard as may seem proper to the amount of taxes produced by the respective parts of the municipality whose territory is divided. In case any municipality affected shall be aggrieved by the disposition made of such funds or taxes, an appeal may be taken within twenty days after the action of the provincial board from the decision of the provincial board to the Governor-General, whose decision shall be final. Separation or consolidation of barrios. —duty of provincial board.

SEC. 4. This Act shall take effect on its passage, but shall apply to all cases of division of municipalities as provided in section two, whether the same be now provided for by law or shall hereafter be provided for by law.—*Act 726, April 7, 1903.*

Note 2.—SEC. 8. The Civil Governor of the Philippine Islands shall hereafter be known as the Governor-General of the Philippine Islands.—*Act of Congress, approved February 6, 1905.* Governor-General.

(*c*) A barrio or barrios with an aggregate population of more than two thousand may be incorporated under the provisions of Creation of separate municipalities.

this Act as a separate municipality, upon the granting by the Commission of a petition signed by two-thirds of the qualified electors thereof.

Controversies as to class.

(*d*) In case of controversy the Commission shall determine to which class a town shall belong, and thereafter, if its population shall sufficiently increase or diminish, it shall pass to a higher or lower class by order of the provincial board.

Division into wards and districts.

SEC. 5. The municipality shall be divided into barrios, or wards, and the limits of such barrios shall be clearly defined, as hereinafter provided in section thirty-six. For administrative purposes, the barrios may be grouped into districts. The number of such districts in the municipality shall be equal to the number of councilors, including the vice-president.

CHAPTER II.

Elections.

QUALIFICATIONS OF ELECTORS—ELECTIONS.

Electors, who shall be.

SEC. 6. The electors charged with the duty of choosing elective municipal officers shall be male persons, twenty-three years of age or over, who have had a legal residence in the municipality in which they exercise the suffrage for a period of six months immediately preceding the election, and who are not citizens or subjects of any foreign power, and who are comprised within one of the following three classes:

—prior office holders.

(*a*) Those who, prior to the thirteenth of August, eighteen hundred and ninety-eight, held the office of municipal captain, gobernadorcillo, alcalde, lieutenant, cabeza de barangay, or member of any ayuntamiento.

—property owners.

(*b*) Those who own real property to the value of five hundred pesos, or who annually pay thirty pesos or more of the established taxes.

—language.

(*c*) Those who speak, read, and write English or Spanish: *Provided*,

Soldiers or sailors.

That officers, soldiers, sailors, or marines of the Army or Navy of the United States shall not be considered as having acquired legal residence within the meaning of this section by reason of their having been stationed in the municipalities for the required six months.

Elector's oath.

SEC. 7. Each elector shall, before casting his ballot, take and subscribe the following elector's oath, which shall be administered by the municipal secretary with whom it shall be filed:

—form.

"ELECTOR'S OATH.

"I, ..., do solemnly swear (or affirm) that I am a male resident of the municipality of ....., in the ....., and shall have resided therein for the period of six months immediately preceding the next municipal election; that at the date of said election I shall be ..... years of age; that I am not a subject or citizen of any foreign power; that I shall in all respects be entitled to vote therein at the next election for municipal officers; furthermore, that I recognize and accept the supreme authority of the United States of America, and will maintain true faith and allegiance thereto; that I will obey the laws, legal orders, and decrees duly promulgated by its authority; and that I impose upon myself this

obligation voluntarily and without mental reservation or purpose of evasion. So help me God. (In case of affirmation, the words 'So help me God' should be stricken out.)

"..... (Signature of the elector.)

"Subscribed and sworn to (or affirmed) before me this ..... day of ....., 19....

"....." (Signature of municipal secretary.)

SEC. 8. The following persons shall be disqualified from voting: Persons disqualified.

(*a*) Any person who is delinquent in payment of public taxes, assessed since August thirteenth, eighteen hundred and ninety-eight. —delinquent taxpayers.

(*b*) Any person who has been deprived of the right to vote by the sentence of a court of competent jurisdiction since August thirteenth, eighteen hundred and ninety-eight. —persons deprived of suffrage.

(*bb*) Any person who has been convicted by a Court of First Instance since August thirteenth, eighteen hundred and ninety-eight, of any offense punishable by death or imprisonment for the period of six months or more, unless and until acquitted upon appeal to a higher court or restored to all civil rights by amnesty or pardon. —persons convicted.

This provision shall be so far retroactive as to apply to persons heretofore convicted by a Court of First Instance of any offense punishable by death or imprisonment for a period of six months or more and who have not been acquitted by a higher court or restored to all civil rights by amnesty or pardon.

(*c*) Any person who has taken and violated the oath of allegiance to the United States. —violators of oath.

(*d*) Any person who, on the first day of May, nineteen hundred and one, or thereafter, shall be in arms in the Philippine Islands against the authority or sovereignty of the United States, whether such person be an officer, soldier, or civilian. —persons in arms.

Note 1.—SECTION 1. All persons who on the first day of May, nineteen hundred and one, or thereafter, shall be in arms against the authority and sovereignty of the United States in the Philippine Islands, and all persons aiding or abetting them on or after said date, are hereby declared ineligible to hold any office of honor, trust, or profit in the Philippine Islands.—*Act 78, January 26, 1901, as amended by Act 106.* Ineligibility of persons formerly in arms.

Note 2.—SECTION 1. Act Numbered Seventy-eight, entitled "An Act declaring all persons in arms against the authority of the United States in the Philippine Islands, and all persons aiding or abetting them, on the first day of May, nineteen hundred and one, or thereafter, ineligible to hold office," paragraph (*d*) of section eight of Act Numbered Eighty-two, section three of Act Numbered Eighty-three, and Act Numbered One hundred and six, amendatory of said Acts, are hereby repealed so far as concerns those persons who surrendered pursuant to the terms assented to by Brigadier-General Hughes.—*Act 343, February 1, 1902.* —exception.

—exception.

Note 3.—SEC. 6. The provisions of Act Numbered Seventy-eight, of paragraphs (*d*), (*e*), and (*f*) of section eight of Act Numbered Eighty-two, of that portion of section three of Act Numbered Eighty-three commencing with the words "or who" in the tenth line and ending with the word "date" in the twelfth line of said section, and of Act Numbered One hundred and six amendatory of said Acts, shall not apply to any officer, soldier, or civilian who surrendered to Brigadier-General Samuel Sumner in the Province of La Laguna in the month of June, nineteen hundred and one, anything in said Acts to the contrary notwithstanding.—*Act 424, July 1, 1902.*

—exception.

Note 4.—SECTION 1. Act Numbered Seventy-eight, entitled "An Act declaring all persons in arms against the authority of the United States in the Philippine Islands, and all persons aiding or abetting them, on the first day of May, nineteen hundred and one, or thereafter, ineligible to hold office," as amended by Act Numbered One hundred and six, is hereby further amended by providing that the same shall not apply to those persons who were in arms against the authority and sovereignty of the United States in the Philippine Islands, or their aiders or abettors, prior to July fourth, nineteen hundred and two, who came within the provisions of the proclamation of amnesty of the President of the United States issued upon said date, and who have complied with the terms of said proclamation.—*Act 782, June 1, 1903.*

Contributors to unlawful operations.

(*e*) Any person who, on the first day of April, nineteen hundred and one, or thereafter, shall make contribution of money or other valuable thing in aid of any person or organization against the authority or sovereignty of the United States, or who shall demand or receive such contribution from others, or who shall make any contribution to any person or organization hostile to or in arms against the authority or sovereignty of the United States, for the purpose of securing any protection, immunity, or benefit.

Persons aiding enemies.

(*f*) Any person who, on the first day of April, nineteen hundred and one, or thereafter, shall in any manner whatsoever give aid and comfort to any person or organization in said Islands in opposition to or in arms against the authority or sovereignty of the United States.

Insane.

(*g*) Insane or feeble-minded persons.

General elections.

SEC. 9. (*a*) General municipal elections (except the first, for which special provision is hereinafter made, in Chapter VIII) shall be held on the first Tuesday in December of each year, and the officers elected thereat shall enter upon their duties on the first Monday of January following: *Provided,* That the Governor-General may in his discretion postpone municipal elections in any province when, on account of the prevalence of ladronism, or for other causes, he may deem such a course conducive to the public interest. In order to provide properly for municipal elections, the president, during the first five days of the month next preceding the month in which any general election is to be held, shall prepare and cause to be posted a proclamation specifying the place where and the hours during which the election shall be held, and notifying all persons qualified as electors to appear before the

—postponement.

Municipal president's proclamation.

municipal secretary during the first fifteen days of the month in which the proclamation is dated, for the purpose of taking the elector's oath. It shall be the duty of the secretary, and he is empowered, to administer the oaths, but without fee. Administration of oaths.

Note 1.—SECTION 1. The present municipal officers of all existing municipalities in the Philippine Islands organized under the Municipal Code shall continue in office and shall discharge the duties required of them by law until after the election to be held on the first Tuesday of December of the present year, the date fixed by law for the regular annual election in municipalities organized under the Municipal Code, on which date all elective municipal officers provided for by the Municipal Code who are by existing law then to be elected shall be elected: *Provided*, That in municipalities the territorial limits of which have been changed, in carrying out the policy of consolidation hereinbefore mentioned, the election held on the first Tuesday of December, nineteen hundred and three, shall be for all elective municipal officers provided by law for a municipality, and that the councilors elected in such municipalities shall divide themselves by lot into two classes. The seats of those of the first class shall be vacated on the first Monday of January, nineteen hundred and five, or when their successors are duly chosen and shall have qualified, and the seats of those of the second class shall be vacated one year thereafter, or when their successors are duly chosen and shall have qualified.—*Act 730, April 8, 1903.*

Municipal officers continued.

Elections in consolidated municipalities.

Classes of councilors.

—vacation of seats.

Note 2.—SECTION 1. The elections in such municipalities shall be conducted in accordance with the rules providing for the first general municipal election prescribed in sections ninety-one to ninety-four, inclusive, of Act Numbered Eighty-two, entitled "The Municipal Code:" *Provided, however*, That the chairman of the committee of organization in each municipality shall be appointed by the provincial board: *And provided further*, That the date of the election to be fixed in the proclamation of the chairman of the committee of organization shall be the first Tuesday of December, unless the provincial board shall for good cause shown postpone the date to some other day in the same month.

Elections in consolidated municipalities.

SEC. 2. A member of the committee of organization appointed under the preceding section shall be ineligible as a candidate for any office to be filled at the election; but a person appointed a member of such committee shall be excused from serving thereon if he file a sworn statement with the provincial board that he expects to be a candidate for a specified office to be filled at such election.

Members of organization committees.

SEC. 3. All elections to be held in municipalities whose boundaries and territory have been or shall be changed during the current year shall be conducted in accordance with the provisions of this Act.—*Act 928, October 8, 1903.*

Other municipalities.

[See section 13 (*b*).]

Note 3.—SECTION 1. (*b*) In the Province of Oriental Negros the general municipal elections for nineteen hundred and two shall be held on Saturday, the first of March, nineteen hundred and two, and the councilors so elected shall enter upon their duties on the first of April following and hold office until the first Monday of January, nineteen hundred and four, or until their successors are duly elected and qualified.—*Act 334, January 25, 1902.*

Oriental Negros.

Election proclamation and lists.

(*b*) One copy of the proclamation shall be posted at the main entrance of the municipal building and one in a public and conspicuous place in each barrio of the town. Between the fifteenth and twentieth days of the month the president shall prepare from the oaths thus taken a list of the qualified electors, alphabetically arranged according to surnames, and shall post it at the main entrance of the municipal building. He shall further prepare and cause to be posted in a public and conspicuous place in each barrio an alphabetical list of the qualified electors residing within its limits. Each list shall be accompanied by a notice specifying a term of five days prior to the election during which any qualified elector may demand his proper enrollment as such, or the exclusion from the list of qualified electors of the name of any person not possessing the right to vote. Such demands shall be made to the president, who shall promptly refer them for settlement to a board consisting of the vice-president, the municipal treasurer, and himself. Where the value of land offered as a qualification for voting is disputed, its value as assessed for taxation shall conclusively determine the same. If there is no assessment the value shall be determined by the board. The questions raised before said board shall be determined before the date of the pending election, and the determinations shall be immediately communicated in writing to the person whose qualifications as an elector are in question.

Demands for enrollment.

Land values.

Questions raised.

Special elections.

(*c*) Special elections, duly called in accordance with the provisions of section thirteen, subsection (*b*), shall be held on the fourth Tuesday succeeding the call for the same. They shall be conducted in accordance with the rules provided for general elections in sections nine, ten, eleven, twelve, and thirteen.

Place of municipal elections.

SEC. 10. Municipal elections shall be held in the house of the municipality or in any other building designated by the provincial board, and shall be presided over by a board of election judges, consisting of three qualified electors who are not candidates at such election and who, together with two tellers possessing like qualifications, shall be designated in writing prior to the day of election by a majority vote of a board consisting of those members of the municipal council who have the longest unexpired terms of office. Should any votes be cast for any member of the board of election judges, such votes shall be void and of no effect. The senior member of the board of judges shall act as its chairman, and the action of the board shall be determined by a majority vote. In case of the absence at the election of any member of the board of judges or of a teller, or his disqualification at any stage of the election, the vacancy or vacancies shall be immediately filled by a majority vote of the entire number of the remaining judges and tellers.

Board of election judges.

—ineligibility.

—vacancy in board.

Construction of section 10.

Note.—SECTION 1. (*a*) Section ten of the Municipal Code, providing that any votes cast for any member of the board of election judges shall be void and of no effect, shall not be construed to apply to the first elections held under sections ninety-three and ninety-five of the same Code, and elections heretofore held in accordance with the construction now put upon such sections are hereby declared to be valid and legal.—*Act 132, May 22, 1901.*

SEC. 11. (*a*) Elections shall be by secret ballot. Only duly qualified electors shall be allowed in the room where an election is being held. A portion of the room shall be cut off by a railing and gate. Within the space thus inclosed the board of judges shall sit, and tables, together with blank ballots and writing materials, shall be placed for the convenience of voters. The tables shall be separated from each other by screens. Secret ballot, voting room.

(*b*) Blank ballots, with the names of the several offices to be filled printed thereon and with suitable spaces for the insertion of the names of the persons voted for, shall be provided in sufficient numbers by the provincial governor before every general or special election. The municipality shall pay for the ballots, which shall be furnished at cost price. Ballots on other than the above-described official forms will be illegal, unless the provincial governor shall fail to provide the blanks, or to provide them in sufficient number. In the latter event, the board of judges will determine and provide the form to be employed. Blank ballots. Ballots illegal, when.

(*c*) Each elector shall fill out his ballot at one of the tables provided for the purpose, by writing in the names of the persons for whom he desires to vote. He shall then fold his ballot and deposit it in the ballot box, first stating to the board of judges his name and the barrio in which he resides. When he has voted, the chairman shall check his name on the official list of voters, in order to avoid the possibility of his voting a second time. Elector to fill, fold, and deposit ballot.

(*d*) The board of judges shall identify the voters, and shall exclude the ballot of anyone whose name is found not to be included in the official list. Identification of voters.

(*e*) The number of electors admitted to the inclosed space shall never exceed the number of tables, nor shall any two persons occupy one table at the same time, except in the case of electors who can not read and write. Number of electors admitted.

(*f*) Any elector who can not read and write shall be assisted in the preparation of his ballot by two persons whom he shall designate, who shall accompany him to a table. One of the said persons, in the presence of the other, shall thereupon fill out a ballot in accordance with the dictation of the elector, who shall then deposit it in the usual manner. Illiterate voters, assistance.

(*g*) Before an election the board of judges shall provide a suitable ballot box with a slit in the top for the insertion of ballots. Immediately before the voting begins they shall see that the box is empty and shall lock the same. While an election is in progress the ballot box shall be kept locked and the key shall be constantly in the possession of the chairman of the board of judges, who will not unlock the box or allow it to be unlocked until the board is ready to count the ballots. The box shall not be removed from the presence of the board of judges during the election or until the ballots are counted and the result declared. Ballot boxes.

(*h*) The hours for voting shall be from eight antemeridian to four postmeridian, at which latter time the election shall close: *Provided, however*, That the hour for closing the election may be extended, in the discretion of the provincial board, until seven o'clock postmeridian. Hours for voting.

SEC. 12. A plurality of votes shall be sufficient to elect. In case of a tie vote, the candidates who have received the same number of Plurality.

—choice by lot. votes shall draw lots for the office in question. The lots shall be prepared by the board of election judges, the drawing shall take place in their presence, and they shall certify to the fact of the drawing and to its result in the election returns.

Count. SEC. 13. (*a*) Immediately after the close of the election the box shall be opened by the chairman in the presence of the board, the Certificate. ballots shall be canvassed by the board, a certificate of the result of the election shall be prepared in duplicate and signed by the members of the board and by the tellers, and the certificate shall be a sufficient warrant for those elected to assume their offices, —duplicate to be posted. unless objections are filed as follows: A duplicate, containing the additional statement that a term of three days is granted in which any resident of the town can present to the board, or to the chairman thereof, in writing, such objections as he may deem just and legal against those declared elected, shall be prepared by the board and posted at the main entrance of the municipal building.

Duplicate to provincial board. (*b*) On the day following said term of three days a duplicate of the election certificate and the objections made, if any, shall be sent by the chairman of the board of judges to the provincial Action by the board. board. Should the provincial board, upon investigation and after hearing of evidence, if necessary, find the election legal they shall, within seven days after the receipt of said documents, direct the newly elected officers to qualify and enter upon their duties on the day fixed by this Act, but, if the provincial board determine that Illegalities. there has been an illegality committed in the election of any officer or that any candidate returned is not eligible, they shall so declare in writing, with the reasons therefor, and shall order a special election to fill the vacancies thus occasioned and shall certify their finding and order to the municipal secretary, who shall spread the Irregularities or informalities. same on the records of the council. In determining the legality of the election, the provincial board shall ignore irregularities or informalities which do not prevent the declared result from being the actual will of the electors.

Certificate by provincial governor. The provincial governor shall issue to each legally elected municipal officer a certificate of election. Certificates of election in Blank certificates. blank, sufficient in number for the needs of each province, shall be supplied to the provincial governor by the provincial supervisor, who shall purchase them from the Treasurer of the Philippine Special elections. Islands. If, for any reason, an election is not held as by this Act provided, the provincial board may order a special election in such municipality.

Accounting. (*c*) Upon the election of a new president and vice-president an accounting shall be had between the incoming and outgoing municipal officers, and each of the latter shall turn over to his successor in office all municipal books, records, accounts, and moneys in his Notice to fiscal. possession. The incoming officials shall inform the provincial fiscal of any irregularities in the management of the municipal funds which they may discover.

CHAPTER III.

Officers' qualifications, etc. ### OFFICERS—THEIR QUALIFICATIONS, DUTIES, AND COMPENSATION.

President, vice-president, and councilor. SEC. 14. A president, vice-president, or councilor shall have the following qualifications:

(*a*) He shall be a duly qualified elector of the municipality, twenty-six or more years of age, and shall have a legal residence therein for at least one year prior to the date of election.

Note.—SECTION 1. (*c*) Section fourteen (*a*) shall not be construed to disqualify from holding office any person who has the qualifications of an elector but who fails to register before the election.—*Act 132, May 22, 1901.* Construction.

(*b*) He shall intelligently speak, read, and write either Spanish or the English language or the local dialect.

(*c*) A secretary or a treasurer, or any person temporarily exercising the duties of the office of secretary or treasurer in accordance with law, shall have the same qualifications as those prescribed for a president, a vice-president, and a councilor: *Provided, however,* That no person elected or appointed to the office of secretary or treasurer, or temporarily designated to discharge the duties thereof, shall be less than twenty-three years of age. The provisions of this subsection shall be retroactive and shall apply to all secretaries or treasurers now in office, as well as to future appointments or elections. Secretary or treasurer. —proviso, age.

SEC. 15. In no case shall there be elected or appointed to a municipal office ecclesiastics, soldiers in active service, persons receiving salaries from provincial, departmental, or governmental funds, or contractors for public works of the municipality. Ecclesiastics, soldiers, and others.

SEC. 16. (*a*) Every person elected or appointed to a municipal office under the provisions of this Act shall, before entering upon the duties thereof, take and subscribe before the president or municipal secretary the following oath of office: Oath of office.

"OATH OF OFFICE. —form.

"I, ..., having been ..... as ..... of the municipality of ....., in the Province of ....., do solemnly swear (or affirm) that I have the prescribed qualifications to hold office in said municipality; that I recognize and accept the supreme authority of the United States of America and will maintain true faith and allegiance thereto; that I will obey the laws, legal orders, and decrees promulgated by its duly constituted authorities; that I impose upon myself this obligation voluntarily, without mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office upon which I am about to enter, so help me God. (Last four words to be stricken out in case of affirmation.)

".....
(Signature of officer.)

"Subscribed and sworn to (or affirmed) before me this ..... day of ....., 19....

"....."
(Signature of president or municipal secretary.)

(*b*) Such oaths shall be filed in the office of the municipal secretary. —filing.

Bonds of municipal officers.

SEC. 17. Every municipal officer charged with the custody of municipal funds shall, before entering upon the duties of his office, execute a bond to the municipality with two or more sureties, the amount of which bond and the sufficiency of which sureties shall be approved by the president and by the provincial treasurer, in writing, indorsed thereon, and by the municipal council by a recorded vote. A copy of the bond and the approval of the same shall be spread upon the minutes of the council. The bond shall be fixed at a penal sum of not less than half of the amount of the aggregate revenue which will probably come into the custody of such municipal officer during the current year and shall be conditioned for the faithful performance of the duties of the office and the payment as required by law of all moneys received by such officer for and in behalf of the municipality. The bond shall be filed in the office of the provincial treasurer, who shall carefully preserve the same. Should suit be brought on this bond, it shall be no defense to those signing the bond that the above requirements for approval have not been complied with, if in fact, by virtue of such bond, the municipal officer had entered upon the discharge of his official duties.

—approval.

—record.

—amount.

—filing.

—suit.

Indebtedness to Government.

Note.—SECTION 1. Whenever it shall be made to appear to the satisfaction of the Governor-General that any officer or employee of the Insular Government, or of any provincial or municipal government thereunder, is indebted to the United States Government on account of the War Department, the Navy Department, or any other Department of said Government, the Governor-General is hereby authorized to direct the disbursing officer through whom such Insular, provincial, or municipal officer or employee receives his pay or salary to withhold such pay or salary to the amount of such indebtedness to the United States, and pay the same to the officer of the United States Government authorized to receive the same.

—pay, withheld.

Failure to withhold.

SEC. 2. Any disbursing officer who willfully fails or neglects to withhold pay or salary as directed by the Governor-General shall be deemed liable for the amount on his official bond, and in any case where such officer or employee whose pay or salary is withheld under the provisions of this Act shall refuse or fail to sign proper receipts to the disbursing officer for pay or salary due but withheld under the provisions of this Act, the disbursing officer may take credit in his account for any such sum paid for the benefit of such officer or employee, supporting such credit by a voucher reciting the order of the Governor-General directing that such pay or salary be withheld, and the receipt of the officer of the United States Government authorized to receive the amount.—*Act 911, September 29, 1903.*

Authority to disbursing officer.

President's duties.

SEC. 18. The president shall be the chief executive of the municipality.

—ordinances, etc.

(*a*) He shall cause the ordinances of the municipality to be executed, and shall supervise the discharge of official duties by all subordinates.

Preservation of the peace.

Note 1. SECTION 1. * * * when thus vested with authority over the municipal police he [the senior inspector of Constabulary] shall see that all lawful orders of the provincial governor, municipal president, and others in authority are

executed as provided by the Municipal Code and amendments thereof, and shall further see that all proper arrests are made for violations of law or municipal ordinances, and in case of emergencies is authorized, under the general supervision of the provincial governor, to unite the forces of the various municipalities of the province in the suppression of ladronism or brigandage or other grave violations of law which threaten the peace of the entire community. * * * *Act 781, June 1, 1903.*

[See note 20 to section 7, Provincial Government Act].

All municipal officers, duty.

Note 2.—SEC. 5. It shall be the duty of all municipal officers, as soon as practicable, to give notice to the provincial governor, or inspector of Constabulary in the province, of the presence of any bands of ladrones or brigands or other persons threatening the peace of the community within their jurisdiction, or any act of robbery or theft by such bands, when the offenders are at large; and any violation of the provisions of this section shall be punished by a fine not exceeding one thousand dollars and imprisonment not exceeding two years.—*Act 781, June 1, 1905.*

Municipal police.

Note 3.—SEC. 4. Municipal policemen shall be deemed to be municipal officers for the purpose of section five of Act Numbered Seven hundred and eighty-one.—*Act 1121, April 27, 1904.*

Note 4.—SEC. 3. It shall be the duty of municipal councilors and of all other municipal officers upon the appearance of locusts within their respective barrios to bring the fact at once to the attention of the municipal president, whose duty it shall be to take the necessary steps prescribed by the regulations of the board hereby constituted and to bring the fact to the notice of the board through the provincial governor.—*Act 873, August 3, 1903.*

Inspection of books, etc.

(*b*) He shall examine and inspect the books, records, and papers of every officer or agent employed by the municipality.

Police and safety.

(*c*) He shall issue orders relating to the police or to public safety, and orders for the purpose of avoiding conflagrations, floods, and the effects of storms or other public calamities.

Warrants.

(*d*) He shall draw warrants upon the municipal treasurer for the legitimate payments authorized by the council.

Tax collection.

(*e*) He shall assist the provincial treasurer and his deputies in the collection of taxes.

Clearances of small boats.

Note.—SEC. 145. Clearances of the boats last above referred to [small boats] shall in all cases be made to a definite port or ports, and must be signed by inspectors of customs or local presidents at the port entered and cleared from.

Entry to ports.

SEC. 146. Holders of these licenses will be permitted to enter any port within the limits specified in their license, and should there be no inspector of customs at any of the ports so entered, the local president shall act in that capacity, and for his services may charge the owner or master of the vessel ten cents or its equivalent in Philippine currency.

—charge.

Reports by vessels.

SEC. 147. No vessel having a license of the character named in the last preceding six sections, shall enter or leave a port

without reporting to the inspector of customs or local president, and being properly cleared therefrom; and no fees shall be charged for said vessel's entrance or clearance except as are herein provided.

Insular Collector's authority.

SEC. 156. Discretion is hereby conferred upon the Insular Collector, subject to the approval of the Governor-General, to relieve from duty any officer of the United States Army or Navy still acting under detail as customs official, and to substitute in his stead the president of the municipality or other person who, in the judgment of the Insular Collector, can discharge the duties of inspector of customs, at a cost of not exceeding fifteen dollars per month, to be fixed by the Insular Collector: *Provided,* That when a president is so appointed, the amount so fixed by the Insular Collector shall be in addition to his regular emoluments as a municipal officer. Any provision of the Municipal Code inconsistent herewith is hereby repealed.—*Act 355, February 6, 1902.*

Public auctions.

(*f*) He shall, with the assistance of the municipal treasurer, one councilor, and the secretary, hold such public auctions as may be authorized by the council.

Court.

(*g*) He shall hold a court to hear and adjudge alleged violations of public ordinances upon complaint filed by his direction or by a police officer or a private citizen; and, after due trial in which the accused and his witnesses shall be heard, shall, upon conviction, impose such punishment, either by admonition or by fine and imprisonment, or both, in his discretion, as is provided in subsection (*dd*) of section thirty-nine.

President as justice of the peace.

Note.—SEC. 3. In case there shall have been no justice or auxiliary justice of the peace appointed for any municipality, or in the event of the absence or inability to act of both the justice and auxiliary justice of the peace, the president of such municipality is hereby vested with all the powers and jurisdiction conferred on justices of the peace by this Act, to make preliminary investigation of criminal offenses charged against persons within the municipality of such president, and shall make such preliminary investigations as justices of the peace are herein required to do, and with like effect, and shall be entitled to the same fees for his services.—*Act 194, August 10, 1901.*

[For Justices of the peace, see Appendix.]

Fines to municipal treasurer.

(*h*) Fines shall be paid in coin to the treasurer of the municipality, upon the order of the president, and the municipal officer shall issue a receipt therefor, which shall be countersigned by the president, who shall, upon countersigning it, record the payment of the same in the docket hereinafter prescribed in paragraph (*j*).

Suspensions and fines.

(*i*) *Provided,* That if the charge be against a municipal officer or employee for violating his official duty, the president shall have jurisdiction to suspend him, pending action on such violation by the municipal council; and, if a fine is imposed against such officer, it may be collected by withholding the requisite amount from such salary as is or may hereafter become due to him.

Docket.

(*j*) The president shall keep a docket of the trials held under the preceding paragraph, in which shall be recorded in a summary manner the name of the defendant, the charge against him and

the name of the prosecuting witness, the date of the arrest, the date of the trial, the presence of the defendant, and the nature of the judgment, together with the fines collected, if any, in accordance with the judgment. A docket with proper blanks for entry of required details shall be furnished to the president by the provincial governor, and the cost of the same shall be paid out of the treasury of the municipality.

Note.—SECTION 1. Whenever any municipal official shall be suspended by the governor of the province in accordance with the provisions of the Provincial Government Act, it shall be the duty of the provincial governor at once to file written charges with the provincial board setting forth the nature of the complaints made against the suspended official, and thereupon the board shall immediately furnish a copy of said charges to the accused official, with a notification of the time and place of hearing upon said charges, and at the time and place appointed the board shall proceed to hear and investigate the truth or falsity of said charges, giving the suspended official full opportunity to be heard. The hearing shall occur as soon as may be practicable after the charges are filed. Upon the completion of the hearing the board shall immediately forward in writing its findings as to the truth or falsity of the charges, together with the charges and evidence taken by the board, and its recommendation as to whether the official ought or ought not to be dismissed, to the Governor-General; and the Governor-General shall thereupon, upon the receipt of said findings, charges, and evidence, order the suspended official to be reinstated or dismissed as the facts shall warrant. In case the Governor-General shall order the official to be dismissed, the vacancy shall be filled in the manner required by the Municipal Code and its amendments.

Suspensions of municipal officials.

Charges.

Investigation.

Findings.

Governor-General.

Vacancies.

SEC. 2. Whenever any justice of the peace shall be suspended by the Governor-General the Governor-General shall forthwith notify the provincial board of the province in which the justice of the peace resides of the charges made against the justice of the peace, and thereupon the provincial board shall proceed to notify the justice of the charges and of the time and place of hearing, and shall conduct the hearing and make full report thereon to the Governor-General in the same manner as provided in section one in relation to suspended municipal officers, and the Governor-General shall act upon such report and evidence as is provided in said section one.—*Act 314, December 10, 1901.*

Justices of the peace.

[See note 16 to section 7 of the Provincial Government Act. Suspension of nonelective officers, section 40.]

(*k*) He shall recommend to the municipal council at any time such measures connected with the public health, cleanliness, or ornament of the municipality or the improvement of its finances as he shall deem expedient. He shall preside at all meetings of the municipal council and shall sign its journal; but he shall not vote, except in case of a tie, when he shall give the casting vote. He shall approve ordinances adopted by the municipal council, unless he shall consider them prejudicial to the public welfare, in which case he shall veto them; but the council may pass an ordinance over the veto of the president by a two-thirds vote of all its members, in which case it shall be valid without the signature of

Recommendations to council.

Meetings.

Ordinances.

Approval or veto. the president. If the president shall not either approve or veto an ordinance within five days of its adoption, it shall become a law.

[For Municipal boards of health, see Appendix.]

Appointments by president. (*l*) He shall appoint, by and with the consent of the majority of all the members of the council, the municipal secretary and all nonelective officers and employees that may be provided for by law or by ordinance, with the exception of the municipal treasurer, and at any time, for cause, he may suspend any such officer or employee thus appointed for a period not exceeding ten days, which suspension may be continued for a longer period by the council; and, by and with the consent of a majority of all the members of the council, he may discharge any such officer or employee.

—exception.

Suspensions.

Discharges.

Municipal treasurer, appointment. The municipal treasurer shall be appointed by the provincial treasurer, subject to the approval of the provincial board, and may be removed from office by the provincial board for cause. Each municipal treasurer shall render a monthly account, with vouchers covering all his transactions, to the treasurer of his province, and shall submit to the Insular Auditor such reports as that officer may require of him: *Provided*, That all municipal treasurers holding office at the date of the passage of this Act shall continue to exercise the duties of their respective offices until a new appointment is made under the provisions of this Act: *And provided further*, That on and after July first, nineteen hundred and four, the position of municipal treasurer shall be classified and subject to all the provisions of the Civil Service Act and rules.

Accounts.

Continuance in office.

Civil Service Act.

Nominations. (*m*) He shall make all nominations at the first meeting of the council after his election, except for those offices in which a vacancy may occur during his term. In case the council shall reject any of the nominations made by him, then it shall be his duty, at the next regular meeting of the council, to submit the names of other persons for appointment. In case a vacancy occurs in any of the above-named offices during the term of office of the president, he shall submit a nomination to the council at the first regular meeting after the occurrence of the vacancy.

Annual report. (*n*) During the month of December of each year the president shall prepare and make out in duplicate an annual report, in which he shall set forth the most important events which have occurred in the municipality within the current year. One copy of the report shall be filed in the office of the municipal secretary and the other shall be submitted to the council and thereafter forwarded to the provincial governor on or before the fifteenth day of the following January.

Symbol of office. (*o*) He is authorized to use as a symbol of office a black cylindrical cane with gold head, gilt ferrule, and silver cord and tassels.

Vice-president. SEC. 19. The vice-president shall—

Substitute for president. (*a*) Act as substitute for the president in case of the absence of the latter or his temporary inability to discharge the duties of his office.

Vacancy. (*b*) In case of a permanent vacancy in the office of president, he shall fill the post for the unexpired portion of the term; and a new vice-president shall be elected by a majority vote of all the

members of the council, as provided in section thirty-nine, subsection (*b*).

(*c*) He shall be an ex officio member of the council, with all the rights and duties of any other member, and there shall be assigned to him the barrio or district in which the municipal offices are situated. Member of council.

(*d*) He is authorized to use as a symbol of office a black cylindrical cane with gold head, gilt ferrule, and black cord and tassels. Symbol of office.

SEC. 20. The municipal secretary shall be the clerk of the municipal council, whose meetings it shall be his duty to attend. Secretary, duties.

(*a*) He shall keep a journal of the proceedings of the council and of the records and acts of the municipality. Journal.

(*b*) He shall countersign and certify to the correctness of all warrants ordered by the council to be drawn on the treasury of the municipality. Warrants.

(*c*) He shall keep his office in the building where the municipal council meets, or at some place convenient thereto, as the council shall direct. Office.

(*d*) He shall keep a civil register for the municipality and shall record therein all births, marriages, and deaths, with their respective dates. In case of marriages he shall further record the previous residences of the contracting parties, the name of the person solemnizing the marriage, and the names of the witnesses. In case of deaths the causes of death shall be recorded when known. Physicians and midwives residing within the limits of the municipality shall immediately forward to the municipal secretary notification of every birth or death that occurs under his or her professional observation, together with the necessary information for making the proper entry in the civil register. Every person resident within the limits of the municipality who is authorized by law to celebrate marriages shall immediately forward to the municipal secretary notification of every marriage which he celebrates, together with the necessary data for properly recording said marriage in the civil register. All entries in the civil register shall be made by the municipal secretary free of charge. Civil register. Physicians and midwives. Notices of marriages. Entries free.

[For the Marriage Law, see Appendix.]

(*e*) He shall issue upon demand of any person a certified copy of any record within his control, and shall be authorized to charge and receive a fee, which shall not exceed, for both the writing and certificate, ten centavos, Philippine currency, per one hundred words. The records shall, during usual business hours, be open to inspection by all residents of the municipality and by all officers of the provincial, departmental, and general governments. Certified copies. —fee. Open records.

(*f*) He shall perform all such other duties as the municipal council may by ordinance provide or as may be imposed by general legislation. Other duties

SEC. 21. The municipal treasurer shall receive all moneys paid to the municipality from any source. Treasurer, duties.

(*a*) He shall give to every person paying money to the municipal treasury a receipt therefor, specifying the date of payment and upon what account paid. Receipts.

Accounts. (*b*) He shall keep a detailed account of all moneys received, and shall pay the same out only under authority of an ordinance or resolution of the council and upon a warrant signed by the president and countersigned by the secretary.

Statements. (*c*) He shall, on or before the third day of each month, make out in triplicate a full and complete statement of the receipts and expenditures of the preceding month, together with a statement of the cash actually on hand in the municipal treasury. He shall deliver two copies to the president, who shall verify them and certify upon the face of each to the correctness thereof and shall then immediately cause one copy to be posted at the main entrance to the municipal building and send the other copy to the provincial treasurer.

Warrants. (*d*) He shall pay all lawful warrants in the order in which they shall be presented, and he shall note on the back of each the date of such presentation, and, when payment is made, the date of such payment: *Provided*, That he shall not pay any warrant when there is not in the treasury a sufficient amount to meet warrants previously presented and not paid for want of funds.

[For Government checks, care and disposition of public funds, see notes to section 9 (*e*) of the Provincial Government Act.]

Office. (*e*) He shall have his office in the municipal building and shall keep in the municipal safe or strong box, which it shall be the

Money, keeping of. duty of the municipal council to provide, all moneys belonging to the municipality. Such moneys shall be kept separate and distinct from his own money, nor shall he be permitted to make profit out of public money, nor to lend or otherwise use it, nor to use the same in any method not authorized by law. A municipal treasurer violating the foregoing restrictions shall be dismissed from office, if such violation shall be established at a hearing before the provincial treasurer. Such violation shall be considered a malversation of funds, to be tried accordingly under the penal law by a court of competent jurisdiction. The provincial treasurer shall report any such violation to the provincial fiscal for

Accumulation of money. prosecution. The municipal treasurer may, to prevent the accumulation of too large an amount of money in the strong box of the municipality, when especially authorized by resolution of the

Deposit with provincial treasurer. municipal council, deposit for safe-keeping with the provincial treasurer such sums of money as he will not be obliged to use at

Receipt. once, taking a receipt from the provincial treasurer. He shall exhibit this receipt to the municipal council at its next meeting, and the municipal secretary shall record the fact of such exhibition and the date and amount of the receipt.

Custodian of property. (*f*) He shall be the custodian of all municipal property and shall keep a record thereof in a suitable book.

Salaries. SEC. 22. The president and municipal secretary shall receive such salaries as the council shall fix; the salary of the municipal treasurer shall be fixed by the provincial board: *Provided*, That the municipal treasurer may also act as a deputy of the provincial

treasurer and receive such additional compensation therefor, to be paid from provincial funds, as the provincial board may fix and the Treasurer of the Philippine Islands approve, anything in existing law to the contrary notwithstanding.

(*a*) But in cases of municipalities of the first class, these salaries shall not exceed, for the president, one thousand two hundred pesos; for the municipal secretary, six hundred pesos; and for the municipal treasurer, eight hundred pesos.

Iloilo.

Note.—*Provided,* That in the municipality of Iloilo, Province of Iloilo, the salary of the secretary may be fixed by the municipal council at nine hundred pesos or less, and that of the treasurer at one thousand one hundred pesos or less.—*Act 346, February 3, 1902.*

Cebu.

Provided further, That in the municipality of Cebu, Province of Cebu, the salary of the treasurer may be fixed at one thousand two hundred pesos or less.—*Act 1099, April 4, 1904.*

(*b*) In cases of municipalities of the second class, for president, one thousand pesos; for municipal secretary, five hundred pesos; and for municipal treasurer, six hundred pesos.

(*c*) In cases of municipalities of the third class, for president, eight hundred pesos; for municipal secretary, four hundred pesos; and for municipal treasurer, four hundred pesos.

(*d*) In cases of municipalities of the fourth class, for president, six hundred pesos; for municipal secretary, three hundred pesos; and for municipal treasurer, three hundred pesos.

(*e*) The salary of the president, during the period when the vice-president performs his duties, shall be drawn by the vice-president.

[For the provisions prohibiting extra compensation, see note 1 to section 3 of the Provincial Government Act.]

(*f*) The vice-president, except when serving as president, and the councilors shall receive no compensation, their offices being honorary.

Change prohibited.

(*g*) No change of salaries by the council, after salaries have been fixed at the organization of the municipality, shall affect that of an officer then elected or incumbent.

[All salaries are made payable in Philippine currency by Act 1032. See note 1 to section 18 of the Provincial Government Act.]

Declination of office.

SEC. 23. (*a*) A person elected by the people to fill a municipal office shall not be permitted to decline the same but shall qualify and discharge the duties thereof, unless before election he shall have presented to the judges of election and established to their satisfaction a claim for exemption on the ground—

Exceptions.

(1) That he has discharged the duties of the same office for two previous terms; or

(2) That he is physically disabled; or

(3) That he is more than sixty-five years of age.

Penalty.

(*b*) Any person violating the foregoing provision of this section and being convicted thereof in a court of competent jurisdiction shall suffer imprisonment for a term not exceeding six months.

Reëlections.

SEC. 24. A second reëlection to any municipal office is prohibited except after two years.

Incapacity.

SEC. 25. Should any elective municipal officer become permanently incapacitated for the proper discharge of his duties during his term of office, through accident or disease, his office may be declared vacant by the vote of a majority of all the members of the council, and his successor shall be promptly chosen, also by a majority vote of all the members.

Resignations.

Any elective municipal officer who has qualified may be allowed to resign in the interest of the public service with the approval of the provincial board.

Terms of office.

SEC. 26. The term of office of all appointive officers shall be until the end of the term of the president appointing them and until their successors are appointed and qualified, unless sooner removed, as provided in this Act.

Turning over property.

SEC. 27. Every officer of the municipality shall, at the expiration of his term, deliver to his successor in office, who shall receipt for the same in duplicate, all property, books, and effects of every description in his possession belonging to the municipality or pertaining to his office.

Receipts.

One copy of the receipt shall be delivered to the retiring officer and the other copy shall be filed with the

Refusal.

municipal treasurer. Upon the refusal of the retiring officer to comply with this provision he shall be liable for all damages caused thereby and to such penalty as may be by ordinance prescribed.

Interest in contracts, etc.

SEC. 28. (*a*) No municipal officer shall be directly or indirectly interested in any contract work, or cockpits, or other permitted games and amusements, or business of the municipality, or in the purchase of any real estate or any other property belonging to the corporation.

Removal and imprisonment.

(*b*) Any officer violating the provisions of this section shall, upon a two-thirds vote of all the members of the council, be removed from office; and, upon trial and conviction in a court of competent jurisdiction, shall be imprisoned for not less than six months and not more than two years.

CHAPTER IV.

THE MUNICIPAL COUNCIL.

Municipal council, duties.

Meetings.

SEC. 29. (*a*) The municipal council shall prescribe the time and place of holding its meetings. Regular meetings shall be held once in every two weeks and special meetings as often as occasion may demand. Any meeting, regular or special, may, in case the amount of business shall require, be adjourned from day to day until the business is completed.

Special meetings.

(*b*) The president, or any two members of the council, may call a special meeting by giving written notice of it to each

member of the council, which notice shall be served personally or left at his usual place of abode.

Quorum.

SEC. 30. The majority of the council elected shall constitute a quorum to do business, but a smaller number may adjourn from time to time and may compel the attendance of absentees, under such penalties as may be prescribed by ordinance.

Sessions, public.

SEC. 31. (*a*) The regular sessions or meetings of the municipal council shall be public and the person presiding has the authority to exact from all present due respect and proper deportment, to prevent disturbances and disorder, and to order the room cleared of any or all present who give reason for such action by improper behavior.

Secret sessions.

(*b*) The council may hold special sessions with closed doors to consider and vote upon appointments submitted to it by the president.

Rules of procedure.

SEC. 32. The municipal council shall determine its own rules of procedure, punish its members for disorderly conduct, and, with the concurrence of two-thirds of the members, the council may suspend or, subject to the approval of the provincial board, may expel a member for cause, electing his successor by a majority vote of all the members.

Journal.

SEC. 33. The council shall keep a journal of its own proceedings. The ayes and nays shall be taken upon the passage of all ordinances, upon all propositions to create any liability against the municipality, and upon any other proposition, upon the request of any member, and they shall be entered upon the journal. The affirmative vote of a majority of all the members of the municipal council shall be necessary to the passage of any ordinance or of any proposition creating indebtedness; but other measures, except as otherwise specially provided in this Act or by due authority, shall prevail upon the majority vote of the members present at any meeting duly called and held.

Passage of ordinances.

Ordinances, when effective.

SEC. 34. Every ordinance shall go into effect on the tenth day after its passage, unless the ordinance shall provide that it shall take effect at an earlier or a later date. The ordinance on the day after its passage shall be posted by the municipal secretary at the main entrance of the municipal building. He shall certify to the fact of posting and shall spread his certificate upon the minutes of the council, but failure to post an ordinance shall not invalidate the same.

Posting, etc.

[For jurisdiction of the provincial board over municipal ordinances, see section 41; also note to section 13 (*j*) of the Provincial Government Act.]

Passing on nominations.

SEC. 35. At the first regular meeting after the election and qualification of a new president, the council shall pass on his nominations to nonelective municipal offices and shall prescribe the duties of all appointed officers and employees when not determined by the provisions of this Act.

Limits of barrios.

SEC. 36. The council shall definitely fix the limits of the barrios of the municipality, prescribing for them such boundaries that

the barrios, taken collectively, shall include the entire territory of the municipality.

Direction of barrios.

SEC. 37. (*a*) If the number of barrios in a municipality is less than or equal to the number of councilors the council shall put each of its members in immediate charge of a barrio or part of a barrio, so that each barrio shall be under the direction of one or more councilors.

Grouping of barrios.

(*b*) If the number of barrios exceeds the number of councilors, including the vice-president, the council shall group the barrios into as many districts as there are councilors, and shall place each councilor in charge of one such district. Each councilor shall be empowered to appoint one lieutenant, who shall be a duly qualified elector, in each barrio or part of barrio which comes under his immediate supervision. A lieutenant of barrio shall serve without compensation and shall report directly to the councilor appointing him. Each councilor shall be empowered to appoint a substitute lieutenant, who shall be a duly qualified elector, for each barrio, or part of barrio, which comes under his immediate supervision, to take the place of the lieutenant of such barrio, or part of barrio, during his temporary absence or inability to perform his duties.

Councilors to keep people informed.

SEC. 38. (*a*) Each councilor shall keep the people of his barrio or barrios informed as to the acts of the council, or other governmental measures which directly concern them, by means of suitable notices posted in a public and conspicuous place in each barrio. He shall serve in the council as the representative of the people of his barrio or barrios and shall bring their special needs to the attention of that body.

Unusual events.

(*b*) He shall further promptly inform the president of any unusual or untoward event occurring within the barrios assigned to him.

Symbol of office.

(*c*) He is authorized to use as a symbol of office a cane with silver head, plated ferrule, and black cord and tassels.

SEC. 39. The municipal council shall—

Fixing salaries.

(*a*) Establish and fix the salaries of municipal officers and employees, except teachers in the public schools, subject to the limitations expressed in section twenty-two. A list of all salaries authorized by the council shall be posted at the main entrance of the municipal building.

Filling vacancies.

(*b*) Fill a permanent vacancy in the office of vice-president or of councilor, from among persons having the necessary qualifications, by a majority vote of all its members. A person thus substituted as vice-president or councilor shall serve only for the unexpired portion of the term for which his predecessor was elected and until his successor shall have been chosen and qualified. The provincial governor, with the advice and consent of the provincial board, shall fill temporary vacancies in the offices of vice-president, municipal treasurer, or municipal councilor, and whenever a president, vice-president or councilor is suspended, shall appoint some person to discharge his duties until he is reinstated or until he is removed and the vacancy thus occasioned is filled.

Appropriations.

(*c*) Make appropriations for lawful and necessary municipal expenditures.

Supplies.

Note 1.—SECTION 1. (14) In cases in which municipalities are desirous of purchasing supplies through the Insular Purchasing Agent, the Governor-General may require such agent by order to buy and furnish the needed supplies upon proper provision being made for the payment out of the municipal treasury.—*Act 231, September 20, 1901.*

Requisitions.

Note 2.—SECTION 1. (*d*) The Executive Secretary for the Philippine Islands shall have jurisdiction over and approve or disapprove all requisitions for property or supplies of every kind made upon the Insular Purchasing Agent by any provincial or municipal official, by the Philippine Civil Service Board, and by all other officers of the Insular Government not by law specifically placed under the jurisdiction of one of the Executive Departments: *Provided, however,* That this provision shall not apply to the city of Manila, in which case the certificate of the municipal board approving the requisition shall be sufficient.

Manila, exception.

(*e*) No property or supplies of any kind purchased or procured under any requisition, as herein provided, shall be forwarded by the Insular Purchasing Agent to any province or provincial officer or municipality until after he has received a certificate signed by the provincial treasurer or municipal treasurer, as the case may be, that there is sufficient money in the provincial or municipal treasury to pay for such property or supplies, including all proper expenses, and that the necessary sum of money has been set aside by the provincial board or municipal council and is reserved for making such payment.—*Act 820, August 4, 1903.*

Certificate by provincial or municipal treasurer.

Official Gazette.

Note 3.—SECTION 2. (4) The Official Gazette shall be delivered on subscriptions received at the rate of six dollars, United States currency, per year, payable in advance, and shall be sold at fifteen cents, United States currency, per single copy. Each provincial and municipal government shall subscribe for one copy of such Gazette and pay for the same out of provincial or municipal funds, and such copy shall be filed and safely kept with the public records of the province or municipality for reference. Subscriptions may be made by the provinces or municipalities for such additional copies of the Gazette for distribution among the provincial or municipal officers as they may deem necessary. * * * *Act 1347, May 19, 1905.*

Municipal property.

(*d*) Manage the property of the municipality.

Buildings.

(*e*) Erect all needful buildings for the use of the municipality.

Vaccination rooms.

Note 1.—SEC. 10. Each municipal council shall furnish a suitable room or rooms in its municipality for the purpose of carrying on the work of public vaccination.—*Act 309, December 2, 1901.*

[For the Vaccination Act, see Appendix.]

Weather Bureau, rooms.

Note 2.—SEC. 2. In each municipality, not a provincial capital, where a first or second class station of the Philippine Weather Bureau is provided for by law, the municipal

council shall provide a room, or rooms, adequate for the installation of the meteorological instruments and office equipment of the station, and to afford sleeping accommodations for the observers. The room, or rooms, shall be in the municipal building, if practicable, and if there is no suitable room available in the municipal building, then the council shall provide such a room, or rooms, by rental or by construction, and the expense incurred by reason of such rental or construction shall be a charge upon the funds of the municipality.

—question of adequacy.

SEC. 3. The question of the adequacy of rooms furnished by provincial or municipal governments under the provisions of sections one and two of this Act shall be determined, in each instance, by the Director of the Philippine Weather Bureau, subject to an appeal to the Governor-General, whose decision shall be final.—*Act 368, March 4, 1902.*

Fire limits.

(*f*) Establish fire limits, prescribe the kind of buildings that may be constructed within said limits, and issue permits for the erection of the same, but without charging fees for said permits.

Steam boilers.

(*g*) Regulate the establishment and provide for the inspection of steam boilers.

Streets, lighting, etc.

(*h*) Provide for lighting the streets and for sprinkling the same in cases where it is deemed desirable.

Numbering of houses.

(*i*) Provide for and regulate the numbering of houses and lots.

Streets, sidewalks, etc.

(*j*) Regulate the construction, care, and use of streets, sidewalks, wharves, and piers in the municipality; prevent and remove obstacles and encroachments on the same, and declare and abate nuisances.

Bridges and viaducts.

(*k*) Construct and keep in repair bridges and viaducts, and regulate the use of the same.

Street cleaning, etc.

(*l*) Prohibit the throwing or depositing of filth, garbage, or other offensive matter in any street, alley, park, or public square; provide for the suitable collection and disposition of such matter and for cleaning and keeping clean the streets, alleys, parks, and other public places of the municipality.

Supervision by Insular Board of Health.

Note.—SEC. 4. (*h*) The power conferred upon municipal councils by section thirty-nine, subsections (*l*), (*m*), (*n*), (*o*), (*p*), (*q*), (*r*), and (*s*) of the Municipal Code shall be exercised, subject to the supervision and control of the Insular Board of Health, whenever in its opinion the exigency so requires.

Plans and specifications.

SEC. 7. (*b*) Upon request of the municipal council of any municipality, he [the sanitary engineer] shall consider and report to them upon any plans and specifications for municipal waterworks, drainage or sewer systems, crematories, disinfecting apparatus or mechanical sanitary apparatus of any kind which the council may submit to him—*Act 157, July 1, 1901.*

[For Municipal boards of health, see Appendix.]

Animals.

(*m*) Regulate the keeping and use of animals, in so far as the same affects the public health and the health of domestic animals.

[For the registration, conveyance, and slaughter of cattle, and disposition of estrays, see "Cattle registration," Appendix.]

(*n*) Require any land or building which is in an unsanitary condition to be cleansed at the expense of the owner or tenant, and, upon failure to comply with such an order, have the work done and assess the expense upon the land or building. Sanitation.

(*o*) Construct and keep in repair public drains, sewers, and cesspools, and regulate the construction and use of private water-closets, privies, sewers, drains, and cesspools. Sewers, drains, etc.

(*p*) Prohibit the burial of the dead within the centers of population of the municipality and provide for their burial in such proper place and in such manner as the council may determine. Burials.

(*q*) Establish or authorize the establishment of slaughterhouses and markets, and inspect and regulate the use of the same. Markets, etc.

(*r*) Provide for and regulate the inspection of meat, fruits, poultry, milk, fish, vegetables, and all other articles of food. Inspection.

(*s*) Adopt such other measures to prevent the introduction and spread of disease as may, from time to time, be deemed desirable or necessary. Prevention of disease.

(*t*) Establish, regulate, and maintain a police department. Police.

Note.—SEC. 3. In the event that any provincial inspector in charge shall find that the officers or men of any municipal police force are inefficient, dishonest, disloyal to the United States, or guilty of any violation of law or duty, he shall at once report the same to the governor of the province, who shall have power, and it shall be his duty, to suspend the accused official, and, after due hearing, if he finds the official accused to be guilty of the offense or neglect of duty charged, he shall dismiss him, and the vacancy thus occasioned shall be filled as provided by the provisions of the Municipal Code.—*Act 610, February 2, 1903.* Municipal police. —suspensions. —dismissals.

(*u*) Provide against the evils of gambling, gambling houses, and disorderly houses of whatsoever sort. Gambling.

(*v*) Provide for the closing of opium joints and prohibit and punish the keeping or visiting of any place where opium is smoked or sold for the purpose of smoking. Opium.

(*w*) Provide for the punishment of mendicants, common prostitutes, or habitual disturbers of the peace. Mendicants, etc.

(*x*) Prohibit and punish intoxication, fighting, and all disorderly conduct. Intoxication.

(*y*) Provide for the arrest, trial, fining, and putting to work on the streets or elsewhere of all persons known to be vagrants, and of persons found in the town without legitimate business or visible means of support. Vagrants.

(*z*) Restrain riots, disturbances, or disorderly assemblages. Riots.

(*aa*) Regulate or prohibit the running at large of domestic animals within the limits of the municipality. Domestic animals.

[See Cattle registration, Appendix, for care and disposition of stray animals.]

Cruelty. (*bb*) Prohibit and provide for the punishment of cruelty to animals.

Weights and measures. (*cc*) Provide for inspection of weights and measures and enforce the keeping of proper weights and measures by vendors, but without the power to exact fees for such inspection.

Violations of ordinances. —penalties. Appeal. (*dd*) Fix penalties for violation of ordinances, but no single penalty shall exceed a fine of two hundred pesos or imprisonment for six months, or both; imprisonment shall be imposed in lieu of unpaid fines at the rate of one day's imprisonment for each peso of the fine. An appeal shall lie to the Court of First Instance, next to be held within the province, in all cases where the judgment shall be for a fine exceeding fifteen pesos or for imprisonment exceeding fifteen days; and it shall be the duty of the provincial fiscal to appear for and represent the prosecution in such appeal cases. Pending the appeal the defendant shall remain in custody unless released upon sufficient bail, in accordance with the general provisions of law, to await the judgment of the appellate court.

Ordinances regulating processions, and cemeteries, appeals. Ordinances enacted in bad faith.

Note.—SECTION 1. In all cases of municipal ordinances regulating religious processions or closing municipal cemeteries an appeal may be taken from the enforcement of such ordinance or ordinances to the provincial board of the province by the persons interested therein. The provincial board, upon a sufficient notice to the interested parties and upon hearing, shall confirm, modify, or nullify such ordinance or ordinances as it may deem best for the public interest, its decision in the matter to be final: *Provided, however,* That where such ordinance or ordinances have been enacted not for the public good but in bad faith and because of prejudice or hatred, the Court of First Instance having jurisdiction of the municipality and province shall have power, upon complaint properly filed, to enjoin the enforcement of such ordinance or ordinances in whole or in part because of such bad faith, prejudice, or hatred only. Upon questions involving the public health the opinion of the president of the provincial board of health shall be requested by the provincial board, but his opinion shall be advisory only.—*Act 469, October 6, 1902.*

Prisons. (*ee*) Establish, maintain, and regulate municipal prisons.

Schools. (*ff*) Establish and maintain primary schools, subject to the approval and supervision of the division superintendent.

[See section 43 (*b*), and also section 13 (*n*) of the Provincial Government Act, and note.]

Post-offices. (*gg*) Establish a post-office and provide for the collection and delivery of mails; but such regulations must be in harmony with the postal service and rules established by the General Government.

Tax levy. (*hh*) Provide by ordinance for the levy of taxes for municipal purposes, within the limitations of law, as hereinafter provided in section forty-three.

(*ii*) License and regulate the selling, giving away, or disposing in any manner of any intoxicating, malt, vinous, mixed, or fermented liquors, at retail, in quantities of not more than five gallons, and determine the amount to be paid for such licenses, subject to such limitations of general law as may hereafter be enacted. Liquors.

[For the provisions prohibiting the issue of licenses for the sale, etc., of intoxicating liquors on or near military reservations, see Acts 709, 760, and 1169. The sale, etc., of native liquors to soldiers, sailors, and marines in the Province of Cavite is prohibited by Act 1302.]

(*jj*) Make such ordinances and regulations, not repugnant to law, as may be necessary to carry into effect and discharge the powers and duties conferred by this Act, and such as shall seem necessary and proper to provide for the health and safety, promote the prosperity, improve the morals, peace, good order, comfort, and convenience of the municipality and the inhabitants thereof, and for the protection of property therein; and enforce obedience thereto with such lawful fines or penalties as the municipal council may prescribe under the provisions of paragraph (*dd*) of this section. Making ordinances and regulations.

(*kk*) Elect one-half of the members, except the member ex officio, of the school board, as provided in Act Numbered Seventy-four, section ten. School board.

SEC. 40. The municipal council is empowered—

(*a*) To order the suspension or removal at any time, for cause, of any nonelective officer, except a member of the local school board: *Provided*, That a two-thirds vote of all the members shall be required for such removal. Suspensions and removals.

[For suspension of other officers, see note to section 18 (*j*), and notes 15 and 16 to section 7 of the Provincial Government Act.]

(*b*) To make such provisions for the care of the poor, the sick, or those of unsound mind as it may deem necessary. Care of poor, etc.

(*c*) To purchase, receive, hold, sell, lease, convey, and dispose of property, real and personal, for the benefit of the municipality: *Provided*, That the express authorization of the provincial governor shall be necessary to alienate or constitute any lien upon any real property of the municipality. Purchase, etc., of property. Alienation.

[For local street railway and other concessions, see "Franchises" and "Eminent domain," Appendix.]

(*d*) To employ a lawyer or lawyers when necessary in order to defend the interests of the municipality; but ordinary legal questions shall be submitted to the provincial fiscal, who shall answer the same in writing, free of charge. Counsel.

Markets, stables, etc.

(*e*) To provide for the erection of markets, public stables, public bathing establishments, wharves, and municipal cemeteries and

Ferries.

for the establishment of ferries; and to fix reasonable fees for the use of the same.

Special and professional institutions.

(*f*) To provide, subject to the restrictions of section sixteen of Act Numbered Seventy-four, for the establishment and maintenance of special and professional institutions of learning, other than primary schools, without intervention by the General Superintendent of Education or any division superintendent, and to

—no public funds.

charge and collect matriculation fees: *Provided*, That such institutions of learning receive no aid from provincial or Insular funds.

Waterworks.

(*g*) To construct and maintain waterworks for the purpose of supplying the inhabitants of the town with water, and control the use of said water and of water courses within the town.

Names of streets, etc.

(*h*) To name streets, avenues, and other public places, or change the names thereof.

Dogs.

(*i*) To license, tax, regulate, or prohibit the keeping of dogs and authorize the killing of the same when at large contrary to ordinance.

Cockfighting, etc.

(*j*) To regulate and permit or prohibit cockfighting and the keeping or training of fighting cocks, and to close cockpits: *Provided*, That cockfighting in such cockpits shall take place only on legal holidays and during a period not to exceed three days on the occasion of the celebration of the patron saint's day of the municipality: *Provided further*, That in the case of municipalities which were separate upon the date of enactment of the Municipal Code but which have been subsequently fused, the municipality resulting from such fusion having no patron saint, cockfighting in the cockpits of each such originally distinct municipality may take place for a period not to exceed three days on the celebration of the patron saint's day of such formerly distinct municipality: *And provided further*, That no game of chance be permitted on the premises.

[See note to section 43 (*h*).]

Unlawful cockfighting, etc.

Note.—SECTION 1. Any person who shall maintain a cockpit for the fighting of cocks, or who shall engage in cockfighting in a cockpit, or who shall attend as a spectator of cockfighting in a cockpit, on any day when cockfighting is not lawfully licensed to take place by the municipality in which the cockpit is situate, shall be punished by a fine not exceeding two hundred dollars, in money of the United States, or by imprisonment not exceeding six months, or both, in the discretion of the court.

Games of chance.

SEC. 2. Any person who shall maintain or take part in a game of chance in a cockpit, whether the cockpit be lawfully licensed or not, shall be punished by a fine not exceeding two hundred dollars, in money of the United States, or by imprisonment for not exceeding six months, or both, in the discretion of the court.—*Act 480, October 15, 1902.*

Public carriages, etc.

(*k*) To license public carriages, carts, and hearses kept for hire; cafés, restaurants, hotels, inns, and lodging houses; billiard tables, theatrical performances, horse races, and circuses.

(*l*) To provide, when no American public school-teacher is assigned to the municipality or when no public school of secondary instruction is maintained therein, for the expenditure from the school funds established in accordance with paragraph (*b*) of section forty-three of this Act, or from any other municipal funds not otherwise appropriated, of not more than forty pesos per month during the school year, to be used in equal parts toward the support of two residents of the municipality while receiving training for positions as public school-teachers in the municipality at any public secondary school established under the Bureau of Education. The persons thus supported shall be one young man and one young woman, whose respective ages shall be not less than fifteen nor more than twenty-five years, and whose parents are not able to pay their expenses while attending schools of secondary instruction. They shall be appointed by the president, by and with the consent of the majority of all the members of the council, subject to confirmation, after one month's attendance, by the principal of the school in which they are appointed to receive instruction.

Education of two persons for school-teachers.

—one young man and one young woman.

Appointment.

(*m*) With the approval of the provincial governor, when the province or municipality is infested with ladrones or outlaws—

Authority to call upon citizens for help.

(1) To authorize the municipal president to require able-bodied male residents of the municipality, between the ages of eighteen and fifty years, to assist, for a period not exceeding five days in any one month, in apprehending ladrones, robbers, and other lawbreakers and suspicious characters, and to act as patrols for the protection of the municipality, not exceeding one day in each week. The failure, refusal, or neglect of any such able-bodied man to render promptly the service thus required shall be punishable by a fine not exceeding one hundred pesos or by imprisonment for not more than three months, or by both such fine and imprisonment in the discretion of the court: *Provided*, That nothing herein contained shall authorize the municipal president to require such service of officers or men of the Army or Navy of the United States, civil employees of the United States Government, officers or employees of the Insular Government, or the officers or servants of companies or individuals engaged in the business of common carriers on sea or land, or priests, ministers of the Gospel, physicians, practicantes, druggists, or practicantes de farmacia actually engaged in business, or lawyers when actually engaged in court proceedings.

(2) To require each householder of any municipal center or of any barrio of the municipality to make prompt report to the municipal president or municipal councilor of the barrio, as the case may be, of the name, residence, and description of any person not a resident of such municipal center or barrio who may enter the house of such householder or receive shelter or accommodations therein. The report made to the municipal councilor of the barrio shall be transmitted by such councilor within twenty-four hours after its receipt to the municipal president. Any householder failing, neglecting, or refusing to make prompt report as herein prescribed, and any municipal councilor of the barrio who shall fail, refuse, or neglect to transmit the householder's report

Presence of strangers to be reported.

to the municipal president within twenty-four hours after its receipt, shall be punished by a fine not exceeding one hundred pesos or by imprisonment for not more than three months, or by both such fine and imprisonment in the discretion of the court.

Legal opinions upon constitutional or municipal questions.

SEC. 41. Whenever the council is desirous of securing a legal opinion upon questions arising in relation to the constitution or attributes of the municipal government, it shall frame the questions in writing and submit them to the provincial fiscal for decision. It shall be the duty of the secretary of the municipal

Certified copies of resolutions and ordinances.

council to forward, immediately after their passage, certified copies of all resolutions, ordinances, and other acts of the municipal council to the provincial governor. It shall be the duty of the president of each municipality whenever he makes a formal

Executive orders.

executive order which is published, to direct the municipal secretary to forward a certified copy of the same to the governor of

Provincial governor's duty.

the province. In case the governor shall think it probable that any act, ordinance, or resolution of the municipal council, or any executive order of the municipal president is not within its or his legal power, as conferred by the Municipal Code and its amendments, he shall bring the same to the attention of the provincial

Opinion of fiscal.

board, which shall request the opinion of the provincial fiscal as to the validity of the act, ordinance, resolution, or order in question, and if, after receiving the opinion of the provincial fiscal, the board shall conclude that such act, ordinance, resolution, or executive order is in violation of the powers conferred by the

Repeals by the provincial board.

Municipal Code upon the council or the president making the same, the provincial board shall have the power, and it shall be its duty, to declare such act, ordinance, resolution, or executive order to be null and void, and shall immediately notify the

Attempts to enforce repealed ordinances.

council or the president, as the case may be, of its action. Any attempt to enforce such act, ordinance, resolution, or executive order, after the provincial board shall have declared it to be null and after the action of the provincial board shall be brought to

—dismissal.

the attention of the municipal authorities, shall be sufficient ground for the dismissal of the officer or officers attempting to

Appeal from decision of provincial board.

enforce the same. Should the council or the president be dissatisfied with the decision of the provincial board, an appeal may be taken by it or by him to the Governor-General who shall decide the same question which was presented to the provincial board and either affirm or reverse the decision of the provincial board. If the decision of the provincial board is affirmed, the act, ordinance, resolution, or executive order involved shall be annulled. If, however, he shall reverse the decision of the provincial board, then and in that case notice of his decision shall be given to the provincial governor, to the president or council of the municipality appealing, and upon receipt of notice by the appellant, the act, ordinance, resolution, or executive order shall

Pending appeal.

be revived and come into force again. Pending the decision on appeal from an order of the provincial board annulling any act, ordinance, resolution, or executive order, the same shall have no

Power of judicial tribunals not affected.

force and effect. Nothing in this section shall be construed to deprive any judicial tribunal of power to hold void for want of statutory authority any act, ordinance, or resolution of a municipal council or executive order of a municipal president the

validity of which shall be involved in any cause arising before such tribunal, without respect to the decision of the executive authorities.

[See section 34.]

CHAPTER V.

TAXATION AND FINANCE.

Taxation and finance.

SEC. 42. Taxation shall be just, and in each municipality uniform.

Taxation just and uniform.

Note.—SEC. 2. On and after the first day of January, nineteen hundred and four, all public dues, internal revenues, industrial, stamp, forestry, cedula, license, and municipal taxes of every kind, and all fines and penalties imposed by courts or other authorities, shall be imposed, assessed, and collected in Philippine currency instead of in Mexican currency as now provided by law, and at the same amounts in Philippine currency as now fixed by law for such taxes, fines, and penalties in Mexican currency: *Provided, however,* That Spanish-Filipino coins may be received in payment of such taxes, fines, and penalties at the official ratio that shall from time to time prevail until such time as Spanish-Filipino coins shall by law cease to be receivable for public dues.—*Act 1032, December 28, 1903.*

Philippine currency.

SEC. 43. The revenues of the municipality shall be devoted exclusively to local public purposes. They shall be derived from the following sources only:

Revenues.

(*a*) An ad valorem tax on all lands, buildings, and improvements in the municipality, except lands, buildings, and improvements owned by the United States of America, the Government of the Philippine Islands, any departmental or provincial government in said Islands, or by the municipality, to be levied against the owner or owners thereof, or, in case of doubt or dispute as to ownership, against the possessors thereof, by ordinance duly adopted by the council; which tax shall not be less than one-fourth of one per centum and not more than one-half of one per centum of the value of said lands, buildings, and improvements as assessed in accordance with law: *Provided,* That upon application to the board of assessors by the owner of any agricultural land and upon satisfactory evidence that he was not in arms against the authority of the United States in these Islands after April first, nineteen hundred and one, or was not giving aid and comfort to those so in arms after said date, his land may be exempted from taxation by said board, with the concurrence of the board of tax appeals, to whom the application and all the evidence shall be submitted for its consideration, for one year after the time when such tax may be first levied under this Act, if it shall appear that such land has not yielded a crop between January first, nineteen hundred and one, and March first, nineteen hundred and two, for the reason that the owner of the land has really been prevented from cultivating the land because of war and its necessary consequences.

Sources.

Agricultural lands.

—exemption.

Minimum value of land and improvements.

—exemption.

Note.—SECTION 1. Whenever the entire final valuation of land or improvements thereon, for the purpose of taxation, either in the city of Manila or in any other one municipality, belonging to a single owner, shall not exceed the sum of twenty-five dollars, in United States currency, no land tax shall be assessed or collected upon such land or improvements. This section shall apply to all assessments of land taxes hereafter made, anything in existing law to the contrary notwithstanding. But all lands and improvements thereon shall be valued by the assessors of real estate, whether more or less than twenty-five dollars in value, in the manner provided by existing law.—*Act 680, March 13, 1903.*

[See also section 62.]

Application of tax proceeds.

Schools.

(*b*) The proceeds of at least one-fourth of one per centum of the lands, buildings, and improvements as assessed shall be devoted exclusively to the support of free public primary schools and the providing or erection of suitable school buildings. The municipal council shall have discretion to expend the remaining one-fourth of one per centum, or so much thereof as they shall deem wise to levy, for any lawful municipal purpose herein provided.

[See section 13 (*n*) of the Provincial Government Act, and note.]

Fisheries.

(*c*) The granting of the privilege of fisheries in fresh-water streams, lakes, and tidal streams included within the municipality and not the property of any private individual, and in the marine waters included between two lines drawn perpendicular to the general coast line from points where the boundary lines of the municipality touch the sea at high tide, and a third line parallel with the general coast line and distant from it three marine leagues. Where fresh-water lakes are not included within the limits of any one municipality, or where fresh-water or tidal streams form boundaries between municipalities, disputes which may arise as to the waters within which any municipality may exercise the right of taxing the granting of the privilege of fisheries, shall be referred by each municipality to the provincial board of the province to which it belongs, and the provincial board shall recommend to the Commission such legislation as it may deem desirable.

Cattle registration.

(*d*) Fees for the issuing of certificates of ownership of large cattle and of transfer of title in the same.

[For Cattle registration, see Appendix.]

Rents and profits.

(*e*) Rents and profits from all property belonging to the municipality, tolls from ferries, municipal stables, markets, slaughterhouses, public bath houses, and cemeteries belonging to the municipality.

(*f*) Rentals for the privilege of establishing and maintaining the same.

(*g*) Fees for tuition in institutions of instruction, other than primary schools, founded and maintained solely by the municipality; but nothing herein shall require the charging of such fees. Fees for tuition.

(*h*) Licenses for horse races; for selling at retail in quantities of not more than five gallons of any intoxicating, malt, vinous, mixed, or fermented liquors; for the keeping of dogs; for public carriages, carts, or hearses kept for hire; and for cafés, restaurants, hotels, inns, and lodging houses; in accordance with the provisions of section thirty-nine, subsection (*ii*), and section forty, subsections (*i*), (*j*), and (*k*). Licenses.

Note.—SEC. 144. (5) Every proprietor of a * * * cockpit * * * shall pay two hundred pesos * * * *And provided further*, That the municipal council of any municipality may by ordinance provide that any cockpit maintained therein shall pay a higher license tax than that in this paragraph provided, and in such cases the additional license tax provided by such ordinance above that herein provided shall be collected in the same manner as herein specifically provided for and disposed of in the manner provided in this Act for the disposal of the receipts from license tax on cockpits.—*Act 1189, July 2, 1904, as amended by Act 1338.*

[For the provisions prohibiting the sale, etc., of intoxicating liquors on or near military and naval reservations, see Acts 709, 760, 1169, 1302.]

(*i*) Municipal fines. Fines.

(*j*) An annual tax, hereby imposed for the purpose of protecting the roads of the municipality and the province from destruction, of three pesos, Philippine currency, upon each draft cart the wheels of which have tires less than two inches and a half in width, and an annual tax of two pesos upon each cart the wheels of which are rigid with the axle to which they are attached, and an annual tax of five pesos upon each cart having both such tires and axles, and an annual tax of three pesos upon each sledge with runners less than two and one-half inches in width, all to be collected by the provincial treasurer in the usual manner. One-half the proceeds of such taxes shall be paid into the municipal treasury and one-half shall be paid into the provincial treasury. Cart and sledge tax.

The use of carts with wheels having tires less than two and one-half inches in width and with wheels rigid with the axles and all sledges upon improved or well-constructed public roads in the Philippine Islands, is hereby prohibited after December first, nineteen hundred and three. Use of carts and sledges.

It shall be the duty of the provincial board of each province in which well-constructed or improved public roads exist to designate by public notice, which shall be posted at the door of the municipal building or presidencia of every municipality or township in the province, the roads on which it shall be unlawful to use narrow-wheeled carts, carts the axles of which are rigid with the wheels, or sledges. Any person violating the provisions of this paragraph by using a cart or sledge of the Duty of provincial board.

Unlawful use of carts and sledges.

prohibited type after December first, nineteen hundred and three, upon a road which has been designated as an improved or well-constructed public road by the provincial board of any province, shall be subject to a fine not to exceed one hundred pesos, Philippine currency, for each offense.

Authority of board to enforce the law immediately.

Notwithstanding the fact that, by its terms, the provisions hereof shall not go into general effect throughout the provinces until the first day of December, nineteen hundred and three, provincial boards are hereby authorized to apply the said provisions immediately to any particular road or roads in the province whenever in their judgment such protection is required and the public interests will not otherwise be prejudiced.

Extension by provincial boards.

Note 1.—SECTION 1. The provincial boards of the various provinces of the Islands organized under the provisions of Act Numbered Eighty-three are hereby authorized, in their discretion, to extend the time within which may be used carts with wheels having tires less than two and one-half inches in width and with wheels rigid with the axles, and all sledges, to a date not later than the thirty-first day of May, nineteen hundred and four.—*Act 1023, December 10, 1903.*

Suspension of law by Governor-General.

Note 2.—SECTION 1. The Governor-General is hereby authorized, upon application of the provincial board of any province organized under the Provincial Government Act, to suspend the operation of Act Numbered Seven hundred and seventy-four [section 43 (*j*) *supra*] to such extent and for such periods as he may deem advisable and in the interest of the province concerned.—*Act 1300, February 14, 1905.*

Isabela.

Note 3.—SECTION 1. The tax imposed by paragraph (*j*) of section forty-three of the Municipal Code * * * is hereby suspended in its application to the Province of Isabela.—*Act 1157, May 14, 1904.*

Goods and merchandise.

SEC. 44. It shall not be in the power of the municipal council to impose a tax in any form whatever upon goods and merchandise carried into the municipality or out of the same, and any attempt to impose an import or export tax upon such goods in the guise of an unreasonable charge for wharfage, use of bridges, or otherwise, shall be void.

Fixing and changing taxes.

SEC. 45. All taxes, licenses, and fees imposed by the council shall be fixed by ordinance and may be changed from year to year, as the council may deem proper.

Municipal treasurer's statements.

SEC. 46. The municipal treasurer, during the first fifteen days of January of each year, shall prepare, in duplicate, itemized statements of the income and disbursements for the preceding calendar year, one copy of which shall be transmitted to the provincial treasurer and the other to the council. He shall produce to the council his books and receipts, together with the stubs of the receipts issued by him and the warrants on which he has made disbursements. The council shall carefully audit these accounts, comparing the statement of income with the duplicate receipts

Books and receipts.

Audit.

and the statement of disbursements with the warrants. If the amounts are found to be correct, they will be attested by the members of the council. Should any member not be in favor of approving them or any item thereof, he will indorse his disapproval in writing thereon, specifying the item or items objected to and the reasons for his objections. A certified copy of the statement, with the signatures thereto and the indorsements thereon, shall be immediately forwarded to the provincial treasurer, who, if he thinks that judicial proceedings should be begun against either the municipal treasurer or the council, or any member thereof, for the unlawful expenditure of money of the municipality, shall, on behalf of the municipality, through the provincial fiscal, begin proceedings to recover the same.

Certified copies.

Proceedings by provincial treasurer.

SEC. 47. (*a*) During the month of January of each year the council shall prepare, in duplicate, a report giving—

Annual report by council.

(*b*) An inventory of all buildings, lands, and other property, real and personal, belonging to the municipality.

Inventory.

(*c*) An itemized estimate of the revenues of the municipality from all sources during the current year, with a statement opposite each item of the amount realized from that source during the last preceding year.

Estimate of revenues.

(*d*) An itemized estimate of the ordinary expenses of the municipality for the current year, with a statement opposite each item of the corresponding expenses for the last preceding year. The estimated ordinary expenses shall not exceed the estimated resources. This estimate shall include a statement of outstanding indebtedness, if such exists.

Estimate of expenses.

(*e*) An estimate of such extraordinary expenditures, if any, as may be required through unusual necessity or to make permanent improvements. Such estimate shall state the approximate total expenditures by reason of such necessity or improvement, the amount which it is expected to expend during the current year, and the source or sources from which it is proposed to secure the necessary funds; also an itemized statement of extraordinary expenditures for the last preceding calendar year. The report hereinbefore provided for shall be in such form as may be prescribed by the provincial treasurer.

Estimate of extraordinary expenses.

Form of report.

(*f*) Such report, when approved, shall be attested by the president and municipal secretary and shall be forwarded in duplicate to the provincial treasurer for his action. If the provincial treasurer shall, upon consideration, find that the taxes levied will produce the estimated revenue and that the actual expenditures provided for in the report will not exceed in the aggregate the estimate thereof, then he shall approve the same and shall forward one of the copies of the report, with his approval indorsed thereon, to the president to serve as a guide to the municipality in the administration of its finances. If, after the provincial treasurer shall have begun the collection of taxes, he finds that the amount to be actually collected will fall short of the estimate, he shall certify this fact to the council, with a statement of the probable shortage, and it shall be the duty of the council to reduce its subsequent expenditures so as to bring their aggregate within the available income as reported by him.

Forwarding of report.

Action by provincial treasurer.

Notice of shortage.

Duty of council.

Expenses not provided for.

(*g*) Expenses not provided for in the annual estimate can only be incurred and paid upon authorization by the provincial treasurer at the request of the municipal council.

Increase or decrease of rate.

(*h*) At any time after the rate per centum of the land tax to be levied for the current year shall have been determined by ordinance of the municipal council and before the time fixed by the law for the collection of the land tax, the municipal council may by ordinance, with the consent of the provincial board, increase or decrease the rate per centum of the land tax already fixed and to be levied for that year within the maximum and minimum limits fixed by law for the levy of the land tax for municipal purposes; and the certified copy of the action of the municipal council in making the change shall be sent by the municipal secretary to the provincial treasurer, who, if the provincial board approves the action of the council, shall make collection of the tax in accordance with the amended levy.

Leasing or farming prohibited.

SEC. 48. Taxes, imposts, and all other revenues of the municipality shall not be leased or farmed by the municipal council, but shall be collected by the provincial treasurer, or his authorized deputies, or by the municipal treasurer, as hereinafter provided.

CHAPTER VI.

ASSESSMENT.

Assessment.

Real estate.

SEC. 49. (*a*) The real estate of the municipality shall be valued and assessed for taxation by a board, to consist of the president, the municipal treasurer, and a specially authorized deputy of the provincial treasurer, which board shall be known as the municipal board of assessors. The president of the municipality shall be president of the board of assessors, and the municipal secretary shall be its secretary. The place of meeting of the board, except when viewing land to be valued, shall be the office of the municipal secretary.

Excessive assessments.

Note 1.—SECTION 1. In all cases in which land assessed for the year nineteen hundred and two was assessed at more than fifty per centum above the assessment of the succeeding year, as revised by the board of tax revision, the provincial board of every organized province is hereby authorized and required to reduce the assessment for the year nineteen hundred and two to the amount fixed by the board of tax revision for the same land for the year nineteen hundred and three, and the provincial treasurer shall comply with the order of the provincial board by making the reduction upon the records of the municipality and province.

Credit.

SEC. 2. In all cases in which the money has been paid upon the excessive assessment as described in section one, it shall be the duty of the provincial board to allow a credit of the amount of such excess payment, to be applied upon taxes due for the year nineteen hundred and three or some subsequent year.

Tax on reduced assessment.

SEC. 3. In case the tax has not been paid on the excessive assessment, then the taxpayer or the person from whom the tax is due shall be allowed to pay the tax on the reduced assessment without penalty at any time within three months after the passage of this Act; and all proceedings for the sale of land because of a delinquency of payment on the excessive assessment as defined in section one shall be

discontinued and held for naught, and the title to the land shall remain in the delinquent taxpayer, subject only to the lien for taxes on the assessment as reduced in accordance with section one hereof: *Provided,* That if the amount of taxes due on the reduced assessment is not paid within the said three months, the same procedure shall be followed in their collection as in other cases of delinquent taxes.

Proviso.

SEC. 4. In cases of excessive taxation described in section one hereof in which the land shall have been sold to a third person for failure to pay taxes, the delinquent taxpayer, upon redeeming his land by paying to the purchaser the amount required by law to be paid, shall be entitled to a credit, for use in payment of future taxes, for the amount expended by him over and above the tax without penalty at the reduced assessment. In case the land shall have been purchased by the Government, the proceedings shall be by the provincial board declared null and void, and the title shall revert to the delinquent taxpayer on payment of the amount due on the assessment, as reduced in accordance with the terms of section one of this Act, within three months from the passage of this Act.—*Act 881, September 10, 1903.*

Redemption.

Note 2.—SECTION 1. (*a*) Provincial boards are hereby authorized to revise and correct, with the approval of the Insular Treasurer first had, any and all erroneous assessments and valuations for the purpose of taxation on the assessment lists of the municipalities, and to make a correct assessment and state the true valuation in money of the United States in each case where a protest shall be filed with the provincial board and where it is made clear that the assessment stated upon the assessment lists is erroneous and unjust; and the assessment lists when so corrected shall be as lawful and valid for all purposes as though the assessment had been made by the board of tax revision at the proper time. Such reassessment and revaluation shall be made on due notice to the individuals concerned and to the municipal authorities of the municipality in which the land to be reassessed or revalued is situate, and the municipal authorities and all other persons concerned shall be entitled to be heard by said provincial board before any reassessment or revaluation is made. The action of the majority of the provincial board in the making of any reassessment or revaluation shall be deemed to be the action of the board and binding, and from such action there shall be no appeal. The Insular Treasurer may also, in his discretion, direct that such revision be made by the provincial board, as herein provided.

Revision by provincial boards.

Notice.

No appeal.

(*b*) In all cases in which the land has been assessed for the years nineteen hundred and two, nineteen hundred and three, or nineteen hundred and four at more than fifty per centum above the valuation fixed by the provincial board, said board shall reduce such excessive assessment to the amount of the assessment and true valuation fixed by the board, and the provincial treasurer shall enter the corresponding reduction upon the proper records of the province and of the municipality in which the land affected is situate. In case the taxes have been paid upon the excessive assessment as described in this paragraph it shall be the duty of the provincial board and the provincial treasurer to allow a credit of the excess payment upon any land taxes due or to be become due until such excess payment shall have been satisfied. In case the tax has not been paid on such excessive assessment the taxpayer shall be allowed to pay the tax on the reduced assessment without penalty within a period of thirty days from the date of notice to such taxpayer of the action of the board.

Excessive assessment.

Reduction.

Credit.

Payment without penalty.

Applies to all cases.

(*c*) The provisions of paragraph (*b*) of this section shall apply to all cases of previous reduction of land-tax assessment under proper authority of law where such reduction was more than fifty per centum of the new assessment.

Provisions null, when.

(*d*) The provisions of this section shall become null and void upon the completion of the next general assessment of property for the purpose of taxation.—*Act 1298, February 10, 1905.*

[See note to section 82.]

Questions determined.

(*b*) All questions presented to the board for its determination shall be decided by a majority vote.

Oaths.

SEC. 50. (*a*) Before entering upon their duties and the organization of the board the members shall take and subscribe an oath before the municipal secretary, who is hereby given authority to take oaths for this purpose, in the following words:

—form.

"I, ..., do solemnly swear (or affirm) that I will appraise all the real property subject to taxation in the municipality of ....., so far as required by law, at its true value in money, and will set the same in the tax list of said municipality at its true value in money, and will faithfully discharge all the duties imposed upon me by law. So help me God. (Last four words to be omitted in case of affirmation.)

".....
(Signature of assessor.)

"Sworn and subscribed to before me this ..... day of ....., 19....

"....."
(Signature of municipal secretary.)

—filing.

(*b*) Such oath, when subscribed, shall be filed with the municipal secretary, who shall record the entire oath and certificate upon the records of the board.

Statements by owners.

SEC. 51. It shall be the duty of every owner of real estate in the municipality to prepare, or cause to be prepared, a statement of the amount of land, buildings, and improvements thereon which he owns within the municipality, and a description sufficient in detail to enable the board of assessors to identify the same on examination. He shall subscribe the statement and verify the same on oath before the municipal secretary, who is hereby authorized to

Proviso, remote residents.

administer such oath: *Provided*, That in case the property owner lives at a point remote from the office of the municipal secretary the statement may be subscribed and verified by oath before any municipal secretary, or before any person authorized to administer oaths by section three hundred and forty-nine of Act Numbered

Filing.

One hundred and ninety. The statement shall be filed with the secretary of the board of assessors within two weeks after the organization of the board.

Meeting, oaths, and organization.

SEC. 52. On or after the first day of June, nineteen hundred and one, the board of assessors may meet, take the oath of office,

Tax list.

and organize and proceed to make a list of all taxable real estate in the municipality by barrios; and it shall so do not later than September first, nineteen hundred and one. The names of the owners in each barrio shall be arranged alphabetically, with a brief description opposite to their names of the property owned

by them. In making this list the board of assessors shall take into consideration the sworn statements by the owners of property in the municipality, hereinbefore required to be filed, but shall not be prevented thereby from considering other evidence on the subject. For the purpose of completing this list, the board is authorized to summon witnesses, administer oaths to them, and subject them to examination concerning the ownership and amount of real estate in each barrio. It shall be the duty of the board, so far as is necessary, to examine the records of the office of the provincial registrar showing the ownership of real estate in the municipality.

Sworn statements by owners.

Summoning witnesses.

SEC. 53. If the board of assessors shall find parcels of land within the municipality subject to taxation, the owner or owners of which can not be discovered after a proper investigation, it shall be the duty of the board to list the same for taxation, charging the taxes as against an unknown owner and describing, with sufficient accuracy, the property thus listed.

Unknown owners.

SEC. 54. (*a*) After having completed the list, the board shall proceed to assess the value of each separate parcel of real estate, and the improvements thereon, if any, at their true value in money; and, where it shall appear that there are separate owners of the land and of the improvements, a separate assessment of the property of each shall be made.

Assessment.

(*b*) The values so fixed shall be placed upon the tax list opposite the names of the owners and the descriptions of the property taxed.

Values.

SEC. 55. If it shall be discovered by the board or brought to their attention, or to the attention of any member thereof, that any taxable real estate in the municipality has escaped listing, it shall be the duty of the board at once to list and value the same and charge against the owner thereof the taxes due for the current year and for all other years since the original assessment under this chapter was made by the board, and the taxes thus assessed shall be legal and collectible by all the remedies herein provided, and penalties and interest shall be added to the back taxes as if the same had been assessed at the time when they should have been assessed.

Property escaping taxation.

SEC. 56. The board of assessors shall complete their listing and valuation of real property situated within the municipality on or before January thirty-first, nineteen hundred and two, and, when completed, shall authenticate the same by signing the following certificate at the foot of the list:

Completion.

"We hereby certify that the foregoing list contains a true statement of the aggregate amount of the taxable real estate belonging to each person named in the list, according to the best of our knowledge and belief."

Certificate.

SEC. 57. When the list shall be completed in accordance with the foregoing section, it shall be filed in the office of the secretary of the board and the board of assessors shall, by notice posted at the main entrance of the municipal building and by a notice posted in a public and conspicuous place in each barrio of the municipality, inform the public that the list has been completed and is on file in the office of the secretary of the board and may be examined by any person interested therein, and that, upon a

Filing.

Notice.

day, at least ten days after the posting of said notice, the board will be in session for the purpose of hearing complaints as to the accuracy of the listing of the property and a proper valuation thereof. After such notices have been posted the secretary shall certify to the fact of posting upon the records, which shall be deemed prima facie evidence thereof. At the day fixed in the posted notice, the board shall meet and hear all complaints then or theretofore filed by persons against whom taxes have been assessed as owners of real estate, and shall make and enter the decision on its minutes; and, if the board shall determine that injustice has been done or errors have been committed, it shall have authority to amend the list in accordance with its findings.

Certificate by secretary.

Hearings.

Amending the lists.

Appeals.

SEC. 58. In case any complainant before the board of assessors shall feel aggrieved by its decision, he may, within ten days after the entry of the decision upon the minutes, appeal to a board of tax appeals hereinafter provided for. He shall perfect his appeal by filing a written notice of the same with the board of assessors, and it shall be the duty of the secretary of said board forthwith to transmit the appeal to the board of tax appeals, with all written evidence in the possession of the board relating to said assessment and valuation.

Board of tax appeals.

SEC. 59. (*a*) The provincial board shall constitute the board of tax appeals.

—chairman and secretary.

(*b*) The provincial governor shall be the chairman of this board and the provincial secretary shall be the secretary and shall keep the records of its proceedings.

Oaths of members.

SEC. 60. (*a*) Before organizing as such, the members of the board of tax appeals shall take the following oath before a justice of the peace in and for the province:

—form.

"I do solemnly swear (or affirm) that I will well and truly hear and determine all matters and issues between taxpayers and the municipal board of assessors submitted for my decision. So help me God. (In case of affirmation, the last four words shall be stricken out.)

".....
(Signature of member of the board.)

"Subscribed and sworn to before me this ..... day of ....., 190....

"....."
(Signature of justice of the peace.)

—record and file.

(*b*) The oath of each member shall be recorded by the secretary of the board in the minutes of its proceedings and filed in the office of the provincial secretary.

Hearing of appeals.

SEC. 61. The board of tax appeals shall hear all appeals duly transmitted to them, and shall decide the same within fifteen days after the expiration of the time limited for the filing of appeals. They shall have authority to cause to be amended the listing and valuation of the property in respect to which the complaint is made, by order signed by the board, or a majority thereof, and transmitted to the municipal board of assessors, which shall amend the tax list in conformity with said order.

Amending lists.

[See note 2 to section 49 (*a*).]

Tax exemptions.

SEC. 62. There shall be exempted from taxation burying grounds, churches and their adjacent parsonages or conventos, and lands and buildings used exclusively for religious, charitable, scientific, or educational purposes, and not for private profit; but such exemption shall not extend to lands or buildings held for investment, though the income therefrom be devoted to religious, charitable, scientific, or educational purposes.

—exceptions.

[See note to section 43 (*a*).]

Board meetings.

SEC. 63. The board of assessors shall meet, after ten days' notice posted at the main entrance of the municipal building and in a public and conspicuous place in each barrio, for three days in the month of December in each year, to add to the list of real property of the municipality the value of the improvements placed upon such property during the year preceding and to reduce the assessment against any taxpayer whose improvements, already assessed, have been destroyed during the preceding year, or whose land already assessed shall have suffered a permanent loss of value by reason of flood, storm, or other casualty during the preceding year, and for the addition to the list of any property which is taxable and which has theretofore escaped taxation; and in case more than one declaration and assessment has been made of the same property to cancel from the list all entries but the one properly made in the name of the owner, and to change on the list, if erroneous, the name in which the property was declared to the name of the owner, and to erase from the list all property that is exempt by law from taxation.

Additions.

Reductions on account of loss.

Cancellations.

Name of owner.

Duration of assessment.

SEC. 64. The assessment first made after the organization of the town, as amended from time to time, shall continue in force for the period of five years, unless an earlier provision is made by law for another general assessment.

Prepayment, licenses, etc.

SEC. 65. (*a*) All licenses and privilege taxes shall be paid before the licensee or taxpayer shall begin the business or enjoyment of the privilege for which the license or tax is imposed by the ordinance of the council.

Termination of licenses, etc.

(*b*) All licenses and privilege taxes shall terminate on the thirty-first of May of each year, and anyone beginning a business or exercising a privilege upon which a tax is levied by the council after the thirty-first of May shall be required, before beginning such business or exercising such privilege, to pay the license or tax for the part of the year which remains, to and including the thirty-first of May following. But all licenses and privilege taxes may be paid in advance in four quarterly installments, at the election of the licensee.

Advance payments.

Penalty.

(*c*) An addition to the tax or license, in the nature of a penalty amounting to twenty per centum of the original tax or license, to be collected and accounted for by the provincial treasurer in the same manner as the original tax or license, shall be imposed for a failure to pay the tax or license when due.

Record.

SEC. 66. It shall be the duty of the provincial treasurer to keep a record, open to public inspection, of the names of all

persons paying licenses or privilege taxes, arranged alphabetically.

List to provincial treasurer.

SEC. 67. Within ten days after the passage of the ordinance by the council for the payment of licenses or privilege taxes, the president and municipal treasurer shall prepare a list of the names of the persons whose business, if continued, would render them liable to the license or tax, and they shall transmit such list at once to the provincial treasurer, to enable him more readily to detect persons failing to pay the licenses and privilege taxes for which they shall have become liable.

Conducting business without license, etc.

SEC. 68. The council shall provide that any person conducting a business or employing a privilege without paying the tax required by its ordinances shall be punished by fine and imprisonment, after trial and conviction before the president, as in other cases under the limitations prescribed in subsection (*dd*) of section thirty-nine.

CHAPTER VII.

Collection.

COLLECTION.

Farming or leasing.

SEC. 69. Taxes, imposts, and all other revenues of the municipality shall not be leased or farmed by the municipal council, but

Provincial treasurer.

shall be collected by the provincial treasurer, or his authorized deputies, or by the municipal treasurer, as hereinafter provided:

Municipal treasurer.

Provided, That the municipal treasurer shall, when a deputy of the provincial treasurer, collect all taxes in his capacity as such deputy, and in that event all Acts or parts of Acts whereby certain taxes are prescribed to be collected by the municipal treasurer in his capacity as such shall be inoperative.

Turning over of revenues.

SEC. 70. When collected, the taxes, imposts, and other revenues of the municipality shall be turned over by the provincial treasurer or his deputies, within one month of the date of collection, to the municipal treasurer, together with an itemized statement showing the nature of the tax, impost, or other revenue collected, and the respective amounts of same.

Failure to pay over.

SEC. 71. (*a*) In case the provincial treasurer shall fail to pay over to the municipal treasurer the amount collected by him or which should have been collected as required by this Act, the municipality shall at once proceed, through the provincial fiscal, by action against the provincial treasurer upon his official bond, which by law he shall be required to give before entering upon the duties of his office, to recover the amount thus in default.

Account of uncollected taxes.

(*b*) At the termination of the period of collection as fixed by this Act the provincial treasurer shall return to the municipal council an account of those taxes that could not be collected, and such treasurer will not be held liable for the uncollected portion, unless because of negligence or bad faith on his part or on the part of his deputy or deputies.

Criminal proceedings.

(*c*) The proceedings under (*a*) and (*b*) shall not prevent criminal prosecution for such default where the Penal Code and the circumstances justify it.

Provincial treasurer to receive taxes.

SEC. 72. It shall be the duty of the provincial treasurer to be present in the municipality, in person or by deputy, for at least two days every quarter during the year, prepared to receive payment of all revenues due to the municipality from any source

whatever, except fines as provided in section eighteen, subsection (*h*), fees for the granting of the privilege of fisheries, the issuing of certificates of ownership of large cattle, and of the transfer of title to the same, tolls from ferries operated by the municipality, fees from municipal stables, municipal pounds, municipal markets, municipal slaughterhouses, municipal bath houses, and municipal cemeteries; license fees for theatrical performances, horse races, circuses, cockpits and cockfighting, and the training of fighting cocks; which shall be collected by the municipal treasurer in the manner prescribed by ordinance of the municipal council. The provincial treasurer or his deputy shall give receipt for all municipal funds collected by him, showing the date of each payment, the name of the person making it, the amount of the payment, and on what account it was collected. He shall give notice to the president of the coming of himself or his deputy one week before the quarterly visit of himself or deputy to the municipality, and the president shall cause the same to be posted at the main entrance of the municipal building and in a public and conspicuous place in each barrio.

—exceptions.

Receipts.

Notice to president.

Posting.

The municipal treasurer shall turn over to the provincial treasurer or his deputy, upon his visit to the municipality, all revenues collected subsequent to the last visit of the treasurer or his deputy: *Provided,* That taxes collected by a deputy of a provincial treasurer shall not be transferred to himself in his capacity as a municipal treasurer but shall be turned over to the provincial treasurer or his deputy specially authorized for that purpose, who shall be other than the municipal treasurer.

Municipal treasurer to turn over revenues.

Proviso.

Except in case of seizure or as a measure of safety the municipal share of funds collected shall not be removed from the municipality but shall be paid over to the municipal treasurer by the provincial treasurer or his specially authorized deputy prior to his departure from the municipality, and shall thereupon become available for appropriation by the municipal council and not before.

Municipal share of funds.

The books, accounts, papers, and cash of the municipal treasurer shall at all times be open to the inspection of the provincial treasurer or his deputy specially authorized for that purpose, and at least once in every three months the office of each municipal treasurer shall be so examined. In case such an examination discloses a shortage in the cash which should be on hand, it shall be the duty of the provincial treasurer, or his deputy making the examination, to seize the cash, books, accounts, and papers, verifying the amount of cash so seized in the presence of at least two municipal councilors or other municipal officers who shall certify to the correctness of the amount so seized. The provincial treasurer shall thereupon suspend from office the municipal treasurer in default, and immediately report the suspension to the provincial board for its action. The provincial treasurer shall treat the funds so seized as a municipal deposit in his accounts pending a decision of the matter by the provincial board or the appointment of a new municipal treasurer or an acting municipal treasurer duly qualified to receive said funds.

Inspection of municipal treasurer's books, etc.

Seizure of office.

Suspension.

Seized funds.

Upon seizure of the office the sureties of the defaulting officer shall be at once notified.

Sureties.

Legal proceedings.

Upon completion of the examination and audit, when a defalcation is shown and it is necessary to institute legal proceedings against the sureties of the defaulting officer, the provincial treasurer shall forward to the provincial fiscal a statement of the account. Proper proceedings shall then be brought against the sureties under the direction of the provincial fiscal, and in such suit the account as stated by the provincial treasurer shall be prima facie evidence of the amount due on the bond.

Local tax-collection office.

SEC. 73. It shall be the duty of the municipality to furnish to the provincial treasurer an office in the municipal building where taxes can be conveniently paid and collected.

Annual taxes, due when.

SEC. 74. Annual taxes due the municipality shall be payable at such times within the three months ending on May thirty-first of each year as shall be fixed by the provincial treasurer by proclamation posted at the main entrance of the municipal building and also at a public and conspicuous place in each barrio. Taxes shall be due and payable at the office of the provincial treasurer in the municipality, and shall be collected by him or his deputy on every day except Sunday during the usual business hours, for the collection period, which shall not be less than one week, nor more than three weeks, described in said proclamation by fixing the opening and closing days; and the failure to pay the same within the period specified shall subject the delinquent taxpayer to the penalty of an additional tax of fifteen per centum of the amount of the original tax due, to be collected at the same time and in the same manner as the original tax, and the proclamation shall so announce.

Payment and collection.

Failure to pay, penalty.

Collection of penalty.

The penalty shall be accounted for by the collecting officer in the same manner as the tax. The provincial treasurer shall fix the time of collection in the municipality with a view to economy in the administration and discharge of his duties and the convenience of the taxpayers of the municipality.

Note.—SECTION 1. Section seventy-four of Act Numbered Eighty-two, the Municipal Code, is hereby so amended in its application to the Provinces of Cagayan and Isabela as to require the payment of taxes within the three months ending August thirty-first of each year: *Provided*, That nothing herein shall be construed to repeal or amend any of the provisions of Act Numbered Eleven hundred and eighty-nine, entitled "The Internal Revenue Law of Nineteen hundred and four," relative to the collection of the taxes imposed by that Act.—*Act 1328, April 18, 1905.*

Certified record of delinquents.

SEC. 75. Fifteen days after the tax shall become delinquent the provincial treasurer or his deputy shall prepare and sign a certified copy of the records of his office, showing the persons delinquent in payment of their taxes and the amounts of tax and penalty respectively due from them. He shall proceed at once to seize the personal property of each delinquent, and, unless redeemed as hereinafter provided, to sell at public auction, either at the main entrance of the municipal building or at the place where such property is seized, as the provincial treasurer or his deputy shall determine, so much of the same as shall satisfy the

Seizure of property.

Auction.

tax, penalty, and costs of seizure and sale, to the highest bidder for cash, after due advertisement by notice posted for ten days at the main entrance of the municipal building and at a public and conspicuous place in the barrio where the property was seized, stating the time, place, and cause of sale. The certified copy of the provincial treasurer's record of delinquents, attested by the municipal secretary, shall be his warrant for his proceedings, and the purchaser at such sale shall acquire an indefeasible title to the property sold. Within two days after the sale the provincial treasurer or his deputy shall make return of his proceedings and spread it upon his records, which shall also be attested by the municipal secretary. Any surplus resulting from the sale, over and above the tax, penalty, and costs, shall be returned to the taxpayer on account of whose delinquency the sale has been made.

Notice.

Warrant for proceedings.

Return.

Surplus.

SEC. 76. The owner of the personal property seized may redeem the same from the collecting officer at any time after seizure and before sale by tendering to him the amount of the tax, the penalty, and the costs incurred up to the time of tender. The costs to be charged in making such seizure and sale shall only embrace the actual expense of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the collecting officer or his deputy.

Redemption.

Actual expenses only.

SEC. 77. Taxes and penalties assessed against realty shall constitute a lien thereon, which lien shall be superior to all other liens, mortgages, or incumbrances of any kind whatsoever; shall be enforceable against the property whether in the possession of the delinquent or any subsequent owner, and can only be removed by the payment of the tax and penalty, with interest on both at the rate of six per centum per annum from the date of the delinquency.

Lien for taxes.

Note.—SECTION 1. (*m*) Taxes assessed against land under the Municipal Code and Provincial Government Act, and collectible within the three months ending on May thirty-first of each year, shall be held to be the taxes for that year, and the lien for the taxes and penalties assessed against land shall attach to the land from the first of January preceding the thirty-first of May upon which the taxes shall become delinquent.—*Act 132, May 22, 1901.*

Attachment of lien.

SEC. 78. In addition to the procedure prescribed in section seventy-five, the provincial treasurer or his deputy may, upon the warrant of the certified record required in section seventy-five, within twenty days after delinquency, advertise the real estate of the delinquent for sale, or so much thereof as may be necessary to satisfy all public taxes upon said property as above, and costs of sale, for a period of thirty days.

Additional procedure.

Real estate.

This provision shall be retroactive so far as to apply to all taxes heretofore assessed but not collected.

Retroactive.

The advertisement shall be by posting a notice at the main entrance of the municipal building and in a public and conspicuous place in the barrio in which the real estate lies, and by publication once a week for three weeks in a newspaper of general circulation

Advertisement

—contents. published in said province, if any there be. The advertisement shall contain a statement of the amount of the taxes and penalties so due and the time and place of sale, the name of the taxpayer against whom the taxes are levied, and a short description of the land to be sold. At any time before the day fixed for the sale the taxpayer may discontinue all proceedings by paying the taxes, penalties, and interest to the provincial treasurer or his deputy. If he does not do so the sale shall proceed and shall be held either at the main entrance of the municipal building or on the premises to be sold, as the provincial treasurer or his deputy may determine. Within five days after the sale the provincial treasurer or his deputy shall make return of the proceedings and spread it on his records, which shall be attested by the municipal secretary. The purchaser at the sale shall receive a certificate from the provincial treasurer or his deputy, from his record, showing the proceedings of the sale, describing the property sold, stating the name of the purchaser, and setting out the exact amount of all public taxes, penalties, and interest.

Discontinuance.

Sale.

Return.

Purchaser's certificate.

Redemption. SEC. 79. Within one year from the date of sale, the delinquent taxpayer, or anyone for him, shall have the right of paying to the provincial treasurer, or any authorized deputy, the amount of the public taxes, penalties, and interest thereon from the date of delinquency to the date of sale, together with interest on said purchase price at the rate of fifteen per centum per annum from the date of purchase to the date of redemption; and such payment shall entitle the person paying to the delivery of the certificate issued to the purchaser and a certificate from the provincial treasurer that he has thus redeemed the land, and the provincial treasurer shall forthwith pay over to the purchaser the amount by which such land has thus been redeemed, and the land thereafter shall be free from the lien of such taxes and penalties.

—upon payment of taxes, penalties, and interest.

Refund to purchaser.

Nonredemption. SEC. 80. In case the taxpayer shall not redeem the land sold as above provided within one year from the date of sale, the provincial treasurer, or his deputy in the name of such treasurer, shall, as grantor, execute a deed in form and effect sufficient under the laws of the Islands to convey to the purchaser so much of the land against which the taxes have been assessed as has been sold, free from all liens of any kind whatsoever, and the deeds shall succinctly recite all the proceedings upon which the validity of the sale depends.

Deed.

No bids, forfeiture. SEC. 81. In case there is no bidder at the public sale of such land who offers a sum sufficient to pay the taxes, penalties, and costs, the provincial treasurer or his deputy shall declare the land forfeited to the municipality, and shall make, within two days thereafter, a return of his proceedings and the forfeiture, which shall be spread upon the records of his office, and attested by the municipal secretary.

Redemption after forfeiture. SEC. 82. Within one year from the date of such forfeiture thus declared the taxpayer, or anyone for him, may redeem said land, as above provided in cases where the land is sold. But, if the land is not thus redeemed within the year, the forfeiture shall become absolute and the provincial treasurer or his deputy shall execute a deed, similar in form and having the same effect as the deed required to be made by him in case of a sale, conveying the

land to the municipality. The deed shall be recorded as required by law for other land titles and shall be filed with the municipal treasurer, who shall enter it in his record of municipal property.

Forfeited property redeemable.

Note.—SEC. 2. All real property which has heretofore been forfeited and deeded, or which shall during the year nineteen hundred and five be forfeited and deeded, to municipalities in accordance with the provisions of sections eighty-one and eighty-two of Act Numbered Eighty-two, entitled "The Municipal Code," shall be redeemable by the owners thereof at any time during the calendar year nineteen hundred and five, upon the payment to the provincial treasurer or his deputy of the amount of taxes due thereon, together with six per centum interest from the date on which the taxes became delinquent to the date of payment, and of all penalties and costs due thereon. In case the owners shall redeem land forfeited to municipalities as herein provided, the provincial treasurer, or his deputy in the name of such treasurer, is hereby empowered to execute as grantor and shall execute a deed in form and effect sufficient under the laws of the Islands to reconvey the land to the original owners.

Owners protected.

The fact that property was forfeited to a municipality for nonpayment of taxes shall not, if the same be redeemed as by this section provided, deprive the owners of any of the benefits provided by section one of this Act.—*Act 1298, February 10, 1905.*

[See notes to section 49 (*a*).]

Enforcement by civil action.

SEC. 83. The assessment of a tax shall constitute a lawful indebtedness from the taxpayer to the municipality, which may be enforced by a civil action in any court of competent jurisdiction, and this remedy shall be in addition to all the other remedies provided by law.

Validity of tax.

SEC. 84. No court shall entertain any suit assailing the validity of a tax assessed under this Act until the taxpayer shall have paid, under protest, the taxes assessed against him, nor shall any court declare any tax invalid by reason of irregularities or informalities in the proceedings of the officers charged with the assessment or collection of the taxes, or of a failure to perform their duties within the times herein specified for their performance, unless such irregularities, informalities, or failures shall have impaired the substantial rights of the taxpayer; nor shall any court declare any tax assessed under the provisions of this Act invalid except upon condition that the taxpayer shall pay the just amount of his tax as determined by the court in the pending proceeding.

Restrictions upon the courts.

Validity of land sales.

SEC. 85. No court shall entertain any suit assailing the validity of a tax sale of land under this Act until the taxpayer shall have paid into the court the amount for which the land was sold, together with interest at the rate of fifteen per centum per annum upon that sum from the date of sale to the time of instituting suit. The money so paid into court shall belong to the purchaser at the tax sale if the deed is declared invalid, and shall be returned to the depositor should he fail in his action.

Irregularities in proceedings.

SEC. 86. No court shall declare any such sale invalid by reason of any irregularities or informalities in the proceedings of the officer charged with the duty of making the sale or by reason of failure by him to perform his duties within the time herein specified for their performance, unless such irregularities, informalities, or failures shall have impaired the substantial rights of the taxpayer.

Willful omissions from tax lists.

SEC. 87. Any officer charged with the duty of assessing real property who shall willfully omit from the tax lists real property which he knows to be lawfully taxable shall be guilty of a misdemeanor and punishable by a fine not exceeding one thousand pesos, or imprisonment not exceeding two years, or both, in the discretion of the court.

Willful omissions of license taxes.

SEC. 88. Any officer charged with the duty of listing or collecting license or privilege taxes who shall willfully omit to list or collect the same or any part thereof shall be guilty of a misdemeanor and subject to the penalties provided in section eighty-seven.

Acceptance of bribes.

SEC. 89. Any officer charged with any duty in connection with the assessment or collection of taxes who shall accept a bribe to influence his official action therein shall be guilty of a misdemeanor and subject to the penalties provided in section eighty-seven.

Offering bribes.

SEC. 90. Any person offering a bribe to an officer charged with any duty in connection with assessing or collecting taxes for the purpose of influencing his official action shall be guilty of a misdemeanor and subject to the penalties provided in section eighty-seven.

CHAPTER VIII.

PROVISIONAL SECTIONS.

Provisional sections.

Petition to organize.

SEC. 91. When ten or more residents of the territory of a former pueblo, which has no lawfully organized government, shall sign and file a petition with the Commission asking for the organization of a municipality under this Act, the Commission shall, if

Appointment of chairman.

it deems it wise, grant the petition by appointing the chairman of a committee of officers to effect the organization of the munic-

Grant without petition.

ipality, as hereinafter provided; but the Commission may, without a petition, appoint such a chairman for any unorganized pueblo.

Selections by chairman.

SEC. 92. The chairman so appointed shall select and appoint five residents of the pueblo, having the qualifications of electors under this Act, who, with the chairman, shall constitute a committee of organization.

Proclamation of election.

SEC. 93. The chairman shall issue a proclamation fixing the time and place of holding an election, specifying the offices to be filled, giving the number of councilors to be allotted to the municipality pending the taking of the official census, and notifying all persons desiring to qualify as electors to appear before the committee during the first fifteen days after the publication

Elector's oath.

of the proclamation, for the purpose of taking the elector's oath, which may be administered by any member of the committee. The

Posting.

proclamation shall be posted by some member of the committee at the main entrance of the municipal building and in one public

List of electors.

and conspicuous place in each barrio. The committee shall

prepare, publish, and correct, within five days after the expiration of the time when electors are required to qualify, a list of electors having the qualifications set forth in section six of this Act. The committee shall preside at the election as judges thereof, and shall make due return thereof to the Governor-General and also to the provincial governor, if there be one, and shall canvass, declare, and publish the results as prescribed in sections nine, ten, eleven, twelve, and thirteen; and the committee shall forthwith proceed, after such declaration and publication, to administer the oath of office to the newly elected officials, as provided in section sixteen.

Election and return.

Oaths of office.

[See note to section 10.]

SEC. 94. The officers elected shall assume the performance of their duties under this Act as soon as they have taken the oath of office. But, if the provincial board shall determine that there has been an illegality committed in the election of any officer, or that any candidate returned is not eligible, it shall annul his election and shall order a special election as provided for similar cases in section thirteen, subsection (*b*).

Assuming duties.

Illegalities.

SEC. 95. Municipalities organized before the date of this Act under General Orders, Number Forty-three, issued by the Military Governor, August eighth, eighteen hundred and ninety-nine, may reorganize under this Act, upon the granting of a petition for such reorganization signed by a majority of all the members of the municipal council and filed with the Commission. Should the Commission deem it wise to grant such petition, or to order such reorganization of its own motion without petition, it will appoint the chairman of an organization committee. The president and vice-president of the municipality shall be members of this committee, and the chairman shall complete it by appointing three other duly qualified electors of the municipality. The duties of this committee shall be identical with those prescribed for the similar committee in section ninety-three.

Reorganization, petition.

Appointment of chairman.

Committee members.

Duties.

SEC. 96. (*a*) Municipalities organized before the date of this Act under General Orders, Number Forty, issued by the Military Governor, March twenty-ninth, nineteen hundred, shall continue to exercise the powers conferred upon them by that order, in the manner therein prescribed, until the first day of April, nineteen hundred and one.

Continuance.

(*b*) On that date this Act shall become operative in such municipalities, and the office of municipal attorney shall be abolished. Alcaldes and municipal lieutenants, elected or appointed under General Orders, Number Forty, will continue to serve until January first, nineteen hundred and two, and until their successors are duly chosen and qualified. They will be known as presidents and vice-presidents, respectively, and will assume the duties herein prescribed for these officers. The remaining municipal officers provided for under General Orders, Number Forty, are identical with those provided for by this Act, and shall assume the duties and hold office for the terms herein prescribed for them.

Operation of this Act.

Next election.

(*c*) The next general municipal election in towns organized under General Orders, Number Forty, shall take place on the first Tuesday of December, nineteen hundred and one, and shall be for all elective municipal offices, except those of the councilors with the longest time to serve under General Orders, Number Forty, who shall continue to hold office until January, nineteen hundred and three, and until their successors are duly chosen and qualified.

After election.

(*d*) The municipality and its officers shall thereafter exercise all the powers conferred by this Act, under the limitations and in the manner herein provided.

SEC. 97. [Amended by Act 374, section 1 (*c*). Repealed by Act 527, section 2.]

[See section 18 of the Provincial Government Act.]

Pending the establishment of civil government, etc.

SEC. 98. Until the present military government shall be replaced by a civil central government of these Islands, or until the Commission shall otherwise enact, the powers conferred by section thirty-nine, subsection (*t*), on the municipal council of any municipality organized under this Act, to provide a police force for the municipality, shall be exercised only upon the approval of the Military Governor or of the commanding officer of the military district in which the municipality is situate; and this approval shall be necessary to the lawful appointment of members of the police force and to the arming of the same. In case the Military Governor shall deem it necessary, the police force of any municipality shall be directly subject to the orders of the Military Governor or his authorized subordinates.

Provinces not organized.

SEC. 99. In all provinces where a civil provincial government has not been established, the duties of the provincial governor, provincial secretary, provincial treasurer, provincial supervisor, and provincial fiscal shall be performed by military officers designated by the Military Governor for these purposes; and the Military Governor shall further have power, through such subordinates as he may designate for the purpose, to inspect and investigate at any time all the official books and records of the municipalities organized in such provinces under this Act. He may summarily suspend any municipal officer for inefficiency, misconduct, or disloyalty to the United States; and if, upon investigation, it shall prove that the officer is inefficient or is guilty of misconduct or disloyalty, the Military Governor shall have power to remove him. Should he deem such a course necessary in the interest of public safety, he may appoint the successor of such an officer so removed; otherwise, the vacancy will be filled as hereinbefore provided in the case of permanent vacancies.

Designation of provincial treasurer.

In case the Military Governor shall not designate a person to act as provincial treasurer in accordance with the foregoing, then the functions required to be performed by the provincial treasurer in respect to the municipality, its officers, and the assessment and collection of taxes therein in this Code shall be performed by the collector of internal revenue of the district in which the municipality as organized under the Code shall be situate.

Where it is provided by this Act that funds derived from certain taxes shall be paid in part to the municipality where they are collected and in part to the provincial government, the Collector of Internal Revenue shall pay that portion of such funds which would be due to the provincial government, if such government existed, into the Insular Treasury, and the additional assistance necessitated by his discharging the duties of provincial treasurer, when authorized, shall be paid for out of Insular funds. He shall further make requisition upon the Insular Government for the return of that portion of the internal revenue due to the municipalities of his province when they have organized under the Municipal Code. Payment of funds into treasury.

SEC. 100. In provinces where a civil form of provincial government has been established, the Military Governor shall have the power, through his subordinates, summarily to suspend any municipal officer for gross misconduct or for disloyalty to the United States. He shall, upon such suspension, report his action to the Commission, together with the reasons therefor. Organized provinces.

CHAPTER IX.

FINAL. Final.

SEC. 101. In provinces where a civil form of provincial government has been established, power to remove officials found to be inefficient, or to be guilty of misconduct or of disloyalty to the United States, and to appoint the successors of all officials so removed, shall be vested in the Commission or its duly authorized agents; and the Commission may summarily suspend any municipal officer, pending investigation of his conduct; but no municipal officer shall be removed from office until he has been notified of the charges against him and has been afforded opportunity to appear before the Commission, or its agent, and present his defense. If, upon investigation, the charges against him are sustained, he shall be removed from office; otherwise, he shall be reinstated. Should the Commission deem that public safety demands such a course, it may appoint the successor of any officer so removed; otherwise, the vacancy will be filled as hereinbefore provided in the case of permanent vacancies. Power of removal reserved to the Commission. Notice of charges. Appearance. Reinstatement. Successors.

[For suspension of municipal officers see notes 15 and 16 to section 7 of the Provincial Government Act.]

SEC. 102. So many of the laws and orders in force in the Philippine Islands, or parts thereof, as are inconsistent with the provisions of this Act are hereby repealed. The president of the municipality shall take preferred jurisdiction over all punishable acts mentioned in the Penal Code which are also punishable by this Act. Repeal. Preferred jurisdiction.

SEC. 103. In order to secure uniformity in all records, accounts, bonds, dockets, warrants, receipts, licenses, and certificates provided for in this Act, the municipal treasurer shall purchase the necessary blank books, bonds, dockets, warrants, receipts, certificates, and licenses from the provincial supervisor, who shall Uniformity of records, etc. Blank books, forms, etc.

furnish them at cost. All blank forms for the use of the municipality shall be prescribed by the Treasurer of the Philippine Islands, subject to the approval of the Governor-General, and the Treasurer shall keep a sufficient quantity of such forms on hand, and shall furnish them to the provincial supervisors upon application. The cost of such purchases for each municipality shall be treated by the provincial treasurer as a charge against the revenues of the municipality collected by him or his deputies.

—cost.

Act 74 not affected.

SEC. 104. Nothing in this Act shall be construed to change or nullify the power conferred by Act Numbered Seventy-four on the General Superintendent of Education, on division superintendents, and on local school boards with reference to the establishment, maintenance, and control of public schools and the erection, inspection, and control of public school buildings.

Short title.

SEC. 105. The short title of this Act shall be "The Municipal Code."

SEC. 106. This Act shall take effect on its passage.

[Date of the original enactment of the Municipal Code, January 31, 1901.]

FORMS (ACT NO. 82).

For the convenience of municipal officers the following forms, which may be used by them in making out the proclamations, notices, election returns, reports, nominations, appointments, lists, bonds, and property receipts required by the Municipal Code, are here given:

(1) **FORM FOR NOTICE OF MUNICIPAL ELECTIONS.** Notice of municipal elections.

[See section 9 (*a*).]

PROCLAMATION.

Pursuant to the provisions of the Municipal Code a general municipal election is appointed to be held at ....., in the municipality of ....., Province of ....., on the ..... day of ....., 190...., between the hours of 8 a. m. and 4 p. m., to fill the offices of—

Municipal president,
Municipal vice-president,
and ..... members of the municipal council.

In order to vote at said election any person qualified as an elector must personally appear before ....., the municipal secretary, on or before the ..... day of ....., 190...., and take and subscribe the elector's oath required by law to be taken by an elector before his name shall be placed upon the list of qualified electors.

Done under my hand in the municipality of ....., Province of ....., this ..... day of ....., 190....

.....,
President of the Municipality of .....

(2) **FORM FOR LIST OF QUALIFIED ELECTORS.** List of electors.

[See section 9 (*b*).]

LIST OF QUALIFIED ELECTORS.

I, ..., president of the municipality of ....., do hereby certify that, as shown by an examination of the elector's oath made and filed with the municipal secretary, the following-named electors are qualified to vote at the municipal election to be held at ..... between the hours of 8 a. m. and 4 p. m. on the ..... day of ....., 190....: (Here insert the names of qualified electors, then affix the following notice at the bottom of the list.)

Notice is hereby given that on ..... and ....., 190...., between the hours of .... a. m. and .... p. m., I will be present in my office to receive from any person claiming to be a qualified elector a demand for his enrollment as such, and also any demands for the exclusion from the list of qualified electors of the name of any person thereon not possessing the right to vote.

Given under my hand in the municipality of ....., Province of ....., this ..... day of ....., 190....

.....,

President of the Municipality of .....

Election return.

(3) **FORM FOR RETURN OF MUNICIPAL ELECTIONS.**

[See sections 11, 12, and 13.]

We, ..., ..., and ....., the board of election judges, and ..... and ....., election tellers of the municipality of ....., do certify that on the ..... day of ....., 190...., we attended and held an election for said municipality; that said election was conducted by us strictly in accordance with the provisions of the Municipal Code; that the bollot box provided for the deposit of ballots of voters was opened by us immediately prior to the beginning of the voting and was found to be empty, and was then locked by us, the key remaining in possession of the chairman of the board, who did not unlock the box nor allow it to be unlocked until the board was ready to begin the counting of the ballots; that the ballot box remained in our presence and possession during the election and until the ballots were counted and the results declared, and that no ballots other than those of persons lawfully voting were deposited in said box; that immediately after the close of the election the ballot box was opened by us and there were found therein ..... ballots; that a canvass of these ballots revealed that the following-named persons received the number of votes set opposite their names for the positions stated:

MUNICIPAL PRESIDENT.

.....

.....

.....

MUNICIPAL VICE-PRESIDENT.

.....

.....

.....

COUNCILORS.

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

Therefore, we certify the following-named persons to be elected to the positions stated, they having received a plurality of the ballots cast to-day by qualified electors:

..... to be president of the municipality.
..... to be vice-president of the municipality.
..... to be councilor of the municipality.
..... to be councilor of the municipality.
..... to be councilor of the municipality.
..... to be councilor of the municipality.
..... to be councilor of the municipality.
..... to be councilor of the municipality.
..... to be councilor of the municipality.
..... to be councilor of the municipality.
..... to be councilor of the municipality.
..... to be councilor of the municipality.
..... to be councilor of the municipality.
..... to be councilor of the municipality.
..... to be councilor of the municipality.
..... to be councilor of the municipality.
..... to be councilor of the municipality.
..... to be councilor of the municipality.
..... to be councilor of the municipality.
..... to be councilor of the municipality.
..... to be councilor of the municipality.

Given under our hands this ..... day of ....., 190...., in the municipality of ....., Province of .....

.....,
.....,
.....,
Board of Election Judges for the Municipality of .....
.....,
.....,
Election Tellers.

ADDITIONAL STATEMENT.

Additional statement.

A term of three days is hereby granted in which any resident of the municipality of ..... can present to the board of election judges, or the chairman thereof, in writing, such objections as he may deem just and legal against those here declared to be elected.

.....,
.....,
.....,
Board of Election Judges for the Municipality of .....
.....,
.....,
Election Tellers.

Bond.

(4) **FORM FOR BOND OF EVERY MUNICIPAL OFFICER CHARGED WITH THE CUSTODY OF MUNICIPAL FUNDS.**

[See section 17.]

BOND.

Know all men by these presents that we, ..., of the Province of ....., of the municipality of ....., as principal, and .....
.....
.....
.....
.....,
as sureties, are held and firmly bound unto the municipality of ..... in the sum of ..... dollars, for which payment, well and truly to be made to the municipality of ....., we bind ourselves, our heirs, executors, administrators, and assigns.

Whereas the said ..... has been appointed .....
.....

Now, therefore, the conditions of this bond are such that if the said ..... shall well and faithfully perform the duties which now are or hereafter may be required of him by law, if he shall safely keep and hold the moneys and funds given into his possession as such ..... and shall only pay the same out for the purposes and in the manner prescribed by law and shall truly and accurately account for all such moneys, then this bond shall be null and void; otherwise it shall remain in full force and effect.

Witness our hands this ..... day of ....., 190....

Witnesses to signatures:

..... as to .....
..... as to .....
..... as to .....
..... as to .....

Nominations to council.

(5) **FORM FOR NOMINATIONS OF THE PRESIDENT TO THE MUNICIPAL COUNCIL.**

[See section 18 (*m*).]

To the municipal council of .....:

I, ..., president of the municipality of ....., reposing special trust and confidence in the ability, honesty, and integrity of ....., of the municipality of ....., Province of ....., under the authority conferred upon me by subsection (*m*) of section 18 of the Municipal Code, hereby nominate him to your honorable body for the office of .....

Given under my hand and seal this ..... day of ....., 190...., in the municipality of ....., Province of .....
.....,

President.

(6) **FORM FOR APPOINTMENT BY PRESIDENT TO A MUNICIPAL OFFICE.**

Appointments to municipal office.

[See section 18 (*l*).]

Know all men by these presents that I, ..., president of the municipality of ....., Province of ....., reposing special trust and confidence in the ability, honesty, and integrity of ....., of the municipality of ....., Province of ....., under the authority conferred upon me by section 18 (*l*) of the Municipal Code, by and with the advice and consent of the municipal council, do hereby appoint the said ..... to be ....., with all the powers, privileges, and emoluments thereunto appertaining, to have and to hold said office until the ..... day of ....., 190...., and until his successor is appointed and qualified, unless sooner removed, as provided in the Municipal Code.

Given under my hand and seal this ..... day of ....., 190...., in the municipality of ....., Province of .....,

President.

By the president of the municipality of .....:

.....,

Secretary.

(7) **FORM FOR RECEIPT FOR PUBLIC PROPERTY.**

Receipt for public property.

[See section 27.]

PROVINCE OF .....,

MUNICIPALITY OF .....,

....., *190....*

Received of ....., late ..... of the municipality of ....., the articles hereinafter specified, which are the property of the municipality and are in the office of the .....

(Insert list of articles.)

.....,

..... *of the Municipality.*

(8) **FORM FOR LIST OF TAXABLE PROPERTY IN A BARRIO, WITH ASSESSED VALUATION OF EACH PARCEL AND AMOUNT OF TAXES ASSESSED AGAINST IT.**

List of taxable property, valuation, and taxes.

[See sections 53, 54, (*a*, *b*,) 56, and 57.]

LIST OF TAXABLE PROPERTY.

IN THE BARRIO OF .....

The members of the municipal board of assessors for the municipality of ....., Province of ....., having taken the oath of office and organized as required by the Municipal Code, upon examination of the statements filed with said board and the records of the office of the provincial registrar

and the sworn statements by the owners of property in said municipality, find the following to be the taxable property in the barrio of .....:

Name of owner.	Description of property.	Assessed valuation.	Amount of taxes assessed.

We hereby certify that the foregoing list contains a true statement of the aggregate amount of the taxable real estate belonging to each person named in the list, according to the best of our knowledge and belief.

Given under our hands this ..... day of ....., 190....

.....,

.....,

.....,

Municipal Board of Assessors.

Notice of listing.

(9) **FORM FOR NOTICE OF THE LISTING OF TAXABLE PROPERTY.**

[See section 57.]

NOTICE OF THE LISTING OF TAXABLE PROPERTY.

The members of the municipal board of assessors for the municipality of ....., having taken the oath of office and organized, have made, as required by the Municipal Code, the lists of taxable real estate in all the barrios of the municipality of ....., which lists show the names of the owners of property, with a brief description of the property owned by each person, the assessed valuation of each separate parcel of real estate, together with the improvements thereon, and the amount of taxes assessed against each property owner. These lists are now filed in the office of the municipal secretary, where they may be examined by any person interested therein.

On the ..... day of ....., 190...., the board of assessors will be in session in the office of the municipal secretary for the purpose of hearing complaints as to the accuracy of the listing of property and the valuation thereof.

Given under our hands this ..... day of ....., 190....

.....,

.....,

.....,

Members of the Municipal Board of Assessors for the Municipality of .....

(10) **FORM FOR NOTICE OF THE ANNUAL MEETING OF THE MUNICIPAL BOARD OF ASSESSORS FOR ADDITIONAL ASSESSMENT.** Notice of annual meeting of board of assessors.

[See section 63.]

NOTICE.

To whom it may concern:

The municipal board of assessors will meet on December ....., and ....., 190...., at ....., in the barrio of ....., in the municipality of ....., between the hours of .... and ...., to add to the list of taxable real property the value of improvements placed upon such property during the present year and to add to the list any property which is taxable and which has heretofore escaped taxation; also to reduce the assessment against any taxpayer whose improvements, already assessed, have been destroyed during the present year.

Given under our hands this ..... day of ....., 190....

.....,

.....,

.....,

Municipal Board of Assessors.

(11) **FORM FOR LIST OF PERSONS LIABLE TO PAY LICENSES OR PRIVILEGE TAXES.** License and privilege taxes.

[See section 67.]

PROVINCE OF ....., MUNICIPALITY OF .....

To.....,

Provincial Treasurer:

The council of the municipality of ....., having passed an ordinance on the ..... day of ....., 190...., a copy of which is attached, for the payment of licenses (or privilege taxes) on .....

.....

we, ..., president, and ....., municipal treasurer, as required by section 67 of the Municipal Code, do hereby certify to you the following list of names of persons in this municipality who, if they continue in the business they are

now engaged in, will render themselves liable to the above-stated licenses or taxes:

Name.	Barrio.	Business.

Given under our hands this ..... day of ....., 190....

....,
President.

....,
Municipal Treasurer.

THE PROVINCIAL GOVERNMENT ACT

THE PROVINCIAL GOVERNMENT ACT.

Act No. 83.

A GENERAL ACT FOR THE ORGANIZATION OF PROVINCIAL GOVERNMENTS IN THE PHILIPPINE ISLANDS.

Institution, organization, and maintenance.

SECTION 1. Whenever the Commission shall enact that a provincial government shall be established in any part of these Islands, describing therein the territory to be included within the jurisdiction of such governments, the institution, organization, and maintenance of such government, unless otherwise especially provided, shall be in accordance with the provisions of this Act.

Corporate bodies.

SEC. 2. Every provincial government established under this Act shall be a body corporate, with power to sue and be sued, to have and use a corporate seal, to hold property, real and personal, to make contracts for labor and material needed in the construction of duly authorized public works, and to incur such other obligations as are expressly authorized by law.

Provincial officers.

SEC. 3. In every provincial government there shall be a provincial governor, a provincial secretary, a provincial treasurer, a provincial supervisor, and a provincial fiscal. No person shall be eligible for any of these offices who is not either a citizen of the United States, a native of the Philippine Islands, or a person who, not being the subject or citizen of any other power or government, may have under and by virtue of the Treaty of Paris acquired the political rights of a native of the Islands; or who, having taken the oath of allegiance to the United States, shall violate the same; or who shall be in arms against the United States after May first, nineteen hundred and one, or shall give aid and comfort to those so in arms after such date. Nonresidence in the province shall not render the person elected or appointed to a provincial office ineligible; but during his incumbency he shall reside at the capital of the province. The annual salaries to be received by the above-named officers in each province shall be fixed in the Act extending the provisions of this Act to such province. In case of the transfer or promotion of a provincial officer from one province to another, he shall continue to receive, from Insular funds, the salary which he was receiving before his promotion, for the time necessarily occupied in making the transfer.

Ineligibility.

Nonresidence.

Salaries.

Note 1.—SEC. 3. No officer in any branch of the public service, or any other person whose salary, pay, or emoluments are fixed by law or regulations, shall receive any

Prohibition of extra pay or allowance.

additional pay, extra allowance, or compensation in any form whatever for the disbursement of public money, or for any other service or duty whatever, unless the same is authorized by law, and the appropriation therefor explicitly states that it is for such additional pay, extra allowance, or compensation: *Provided, however,* That the employment of clerks and employees in the various civil departments as evening or night teachers in the public schools is hereby authorized, such salaries being hereby made a proper charge against the appropriations available for the payment of salaries of teachers.—*Act 148, June 21, 1901.*

—exceptions, night teachers.

Rewards.

Note 2.—SECTION 1. * * * *Provided,* That payment of rewards hereunder may be made to persons employed in the service of the Insular, provincial, and municipal governments when, in the discretion of the Governor-General, such payments are in the interest of the public service, the provisions of Act Numbered One hundred and forty-eight to the contrary notwithstanding.—*Act 1225, August 31, 1904.*

Bonds of officers and employees.

Note 3.—SECTION 1. In all cases where an Insular or provincial officer or employee shall receive or have custody of money in the discharge of his official duties, he shall give bond to the Government of the Philippine Islands for whom it may concern to secure the proper accounting of the same and the payment thereof in accordance with law, unless he be a Regular Army or Navy officer of the United States detailed for the duty, in which case no bond shall be required.—*Act 249, October 2, 1901.*

Clearance before leaving.

Note 4.—SECTION 1. Any bonded officer or employee of the Government of the Philippine Islands who leaves or attempts to leave the Philippine Islands without first securing a clearance from the Auditor showing that his accounts with the Government have been satisfactorily settled and adjusted, shall be deemed guilty of gross neglect of duty, and shall be punished by imprisonment for not exceeding six months or by a fine of not more than one thousand pesos, or both, in the discretion of the court.—*Act 1161, May 23, 1904.*

Insular Treasurer's power over bonds.

Note 5.—SECTION 1. The Treasurer of the Philippine Islands is hereby vested with power and it shall be his duty to increase or diminish the penal sum of any official bond required by law when in his opinion the circumstances or the public interest demand such change.

SEC. 2. The power granted to the Treasurer of the Philippine Islands in the preceding section shall not become effective until the action of the Treasurer shall be approved by the Governor-General.—*Act 464, September 30, 1902.*

[See section 16 and notes, and note to section 17 of the Municipal Code. For bonds in general, see Appendix.]

Decisions by Auditor.

Note 6.—SECTION 1. A disbursing officer or the head of any Department, Bureau, or Office may apply for, and the Auditor shall render, his decision upon any question involving a payment to be made by them or under them, which decision, when rendered, shall govern the Auditor in passing upon the account containing the said disbursement.—*Act 145, June 21, 1901.*

Notice of appointments, transfers, promotions, etc.

Note 7.—SEC. 11. The head of each office to which this Act applies shall notify the Board in writing without delay of all appointments, permanent, temporary, or probational, made in the classified service in his office, of all rejections after the period of probation, and of all transfers, promotions, reductions, resignations, or vacancies from any cause in said service and of the date thereof; and a record of the same shall be kept by the Board.

Preferences.

SEC. 19. In the appointment of officers and employees under the provisions of this Act, the appointing officer in his selection from the list of eligibles to be furnished him by the Board shall, where other qualifications are equal, prefer:

First. Natives of the Philippine Islands.

Second. All honorably discharged soldiers, sailors, and marines of the United States.—*Act 5, September 19, 1900.*

Record of attendance.

Note 8.—SEC. 2. (*b*) All heads of Bureaus or Offices shall cause to be kept an accurate record of the attendance of all officers and employees under them who are entitled to leave of absence provided by law, and shall report to the Board, in the form and manner prescribed by it, all absences from duty from any cause whatever. The Board shall keep an accurate record of such absences.—*Act 1072, March 3, 1904.*

Neglect or violation of regulations.

Note 9.—SECTION 1. For neglect of duty or violation of reasonable office regulations, or in the interests of the public service, heads of Bureaus or Offices are hereby authorized to reduce the salary or compensation of any subordinate officer or employee, to deduct from his pay a sum not exceeding one month's pay, or to suspend him without pay for a period not exceeding two months: *Provided, however*, That such deduction from pay or such suspension without pay shall receive the approval of the Governor-General or the proper head of an Executive Department, after having been submitted to the Civil Service Board for recommendation: *And provided further*, that any reduction in salary or deduction of pay or any suspension without pay as provided for in this section shall not affect the right of the person thus disciplined to accrued leave of absence, but in the event of his suspension from duty no accrued leave of absence shall be allowed for the time he is thus suspended.—*Act 1096, March 30, 1904.*

Sickness at points remote from hospital.

Note 10.—SECTION 1. In any case where an officer or employee of the Insular Government or of a provincial government is ill at a point remote from a hospital under the control of the Insular or of a provincial government, and it appears to the satisfaction of the Governor-General that medical attendance on such officer or employee is necessary to preserve his life, the Governor-General may order any medical officer in the employ of the Insular or of a provincial government to attend such ill person and, if necessary, conduct him to the nearest hospital for treatment. In case the attending physician and surgeon of a hospital under the control of the Insular or of a provincial government is so ordered to give such medical attendance he may, if he shall deem it more advisable, designate in his stead for such duty a competent nurse in the employ of the Government. The actual and necessary traveling expenses of such physician or nurse shall be a proper charge against the contingent appropriations of the Bureau or hospital in which he is employed, and, if the patient is an employee of a provincial

Governor-General's order.

Traveling expenses.

government, such traveling expenses may be made a proper charge against the provincial treasury. In no case shall this Act be construed to cover the traveling expenses or subsistence of such ill employee to or from a hospital, such expenses being a personal charge to be borne by him. This Act may be construed retroactively to cover such cases of traveling expenses as herein provided for as may be specifically approved by the Governor-General.—*Act 1124, April 27, 1904.*

Retroactive.

Injuries in line of duty.

Note 11.—SECTION 1. * * * *And provided,* That the Governor-General or proper head of Department may, in his discretion, authorize payment of medical attendance, necessary transportation, and hospital fees for officers and employees injured in clear line of duty, but such payment shall not be made from this appropriation when the Bureau or Office concerned has an available appropriation for contingent expenses or public works, as the case may be, from which such payment can be made.—*Act 1225, August 31, 1904.*

Civil supply store and branches.

Note 12.—SECTION 1. The Chief of Philippines Constabulary is hereby authorized and directed to establish a civil supply store in the city of Manila and the necessary branches thereof in the provinces of the Philippine Islands for the purpose of furnishing food supplies and other necessaries of life to the officers and members of the Philippines Constabulary at reasonable prices. All other officers and employees of the various departments of the Insular and provincial governments and all teachers in the public schools, stationed outside of the city of Manila, may purchase supplies at any branch of said supply store.—*Act 789, June 1, 1903.*

No employment without previous appropriation.

Note 13.—SEC. 6. No person shall be appointed to or employed in the classified civil service of the Philippine Islands or in any of the unclassified positions enumerated in section twenty [of Act No. 5], except as provided by an appropriation Act or a resolution of the Philippine Commission pledging an appropriation or by a resolution of a provincial board approved by the Insular Treasurer, passed prior to such appointment or employment. Any person appointed to or employed in the classified service by the head or acting head of a Bureau or Office in violation of the provisions of the Civil Service Act or Rules shall not be entitled to receive salary or wages from the Government, but the head or acting head of the Bureau or Office who signs or makes such appointment or employment shall be personally responsible to him for the salary which would have accrued to him had the appointment or employment been made in accordance with the provisions of the Civil Service Act and Rules, and payment shall be made to him out of the salary of the head or acting head of the Bureau or Office by the disbursing officer. No disbursing officer shall pay any salary or wages to any person appointed to or employed in a classified civil-service position, except from the salary of the head or acting head of the Bureau or Office as hereinbefore provided until proper evidence is furnished him by the head or acting head of the Bureau or Office that the person has been appointed or employed in accordance with the provisions of the Civil Service Act and Rules. When the board shall find that any person is holding a position in the classified civil service in violation of the provisions of the Civil Service Act or Rules, it shall certify information

Violation of the prohibition.

Responsibility for salary.

Disbursing officers.

Persons illegally employed.

of the fact to the Auditor and to the disbursing officer through whom the payment of salary or wages to such person is by law required to be made. If the Auditor shall find that a disbursing officer has paid or permitted to be paid salary or wages to any person illegally holding a classified position, the whole amount paid shall be disallowed and the disbursing officer shall not receive credit for the same. If the Auditor shall find that the head or acting head of a Bureau or Office is responsible, as above provided, for the payment of salary or wages to such person and that such payment is not due to the failure of the disbursing officer to obtain proper evidence as herein required, the disbursing officer shall be directed to withhold from the salary of such head or acting head of the Bureau or Office an amount equal to that disallowed by the Auditor. A disbursing officer, the head of any Department, Bureau, or Office, or the Auditor may apply for and the Civil Service Board shall render a decision upon any question as to whether a position is in the classified or the unclassified civil service, or whether the appointment of any person to a classified position has been made in accordance with the Civil Service Act and Rules, which decision, when rendered, shall be sufficient authority for the Auditor in passing upon the account.—*Act 1072, March 3, 1904.*

Auditor's authority.

Decisions by Civil Service Board.

Note 14.—SEC. 2. Any official in charge of a public work under the authority of the Insular Government or any provincial government is hereby empowered to administer all oaths required by law, without compensation, but he shall not be required to administer oaths except in matters of official business for which no fees are chargeable by law.—*Act 1165, May 26, 1904.*

Oaths, administration of.

Note 15.—SECTION 1. Teachers in the Bureau of Education and other persons appointed to office under the Insular or a provincial government, who reach Manila from the United States, shall have their traveling expenses paid out of the Insular Treasury from Manila to the point in the Islands where their duties are to be performed. In cases where such teachers and other persons appointed have been duly authorized to bring their families at public expense from the United States to Manila, the expenses allowed under this Act shall include the traveling expenses not only of such teachers and other persons but of their respective families.

Teachers and others from United States.

—expenses to point of duty.

Families.

SEC. 2. In case of persons stationed or residing in the Philippine Islands who are appointed to office under the Insular or a provincial government, the duties of which are to be discharged in some other part of the Islands, the reasonable traveling expenses of such persons from their former station or residence in the Islands to the place in which their future duties are to be performed, shall be paid out of the Insular Treasury.—*Act 239, September 25, 1901.*

Local appointments.

Note 16.—SECTION 1. * * * Insular salary and expense fund:

Provided, That no salary shall be paid to any officer or employee for a period subsequent to his arrival in Manila from this appropriation when the Bureau to which he may be assigned has a vacancy from the appropriation for which he may be properly paid, or the provincial office to which he may be assigned, was vacant.—*Acts 795, 807, 1049, 1225.*

Salary after arrival at Manila.

Official mail.

Note 17.—SECTION 1. The official mail of all Insular and provincial officials shall be received and carried free of charge by the Postal Department and such mail shall be registered by the Postal Department upon request of any such official without charge and carried from one point in the Philippine Islands to another.

—marking.

SEC. 2. The mail above referred to shall be received and carried only when plainly marked with the words "Official Mail," under which the official sending same shall affix his official signature in writing or by stamp.

—unlawful franking.

SEC. 3. Any person franking any mail under sections one and two which is not official in its character shall be guilty of a misdemeanor and fined not exceeding three hundred dollars.—*Act 179, July 24, 1901.*

Eligibility.

Note 18.—SEC. 6. The provisions of Act Numbered Seventy-eight; of paragraphs (*d*), (*e*), and (*f*) of section eight of Act Numbered Eighty-two; of that portion of section three of Act Numbered Eighty-three commencing with the words "or who" in the tenth line and ending with the word "date" in the twelfth line of said section; and of Act Numbered One hundred and six amendatory of said Acts, shall not apply to

Persons who surrendered to General Sumner.

any officer, soldier, or civilian who surrendered to Brigadier-General Samuel S. Sumner in the Province of La Laguna in the month of June, nineteen hundred and one, anything in said Acts to the contrary notwithstanding.—*Act 424, July 1, 1902.*

Provincial governor, election of.

SEC. 4. The provincial governor shall be selected in the following manner: On the first Monday in February of the year nineteen hundred and two, and of each second year thereafter, at eight antemeridian of said day, the vice-president and councilors of every duly organized municipality in the province shall meet in joint convention at the capital of the province for the purpose of

Postponement of election.

electing a provincial governor: *Provided, however,* That the Governor-General, by and with the consent of the Commission, may postpone the election for governor in any province when he deems such a course conducive to the public interest. The convention shall be called to order by the secretary of the province, and thereupon such convention shall proceed by secret ballot to the

Tellers.

selection of four tellers, whose duty it shall be at all stages of the subsequent proceedings to receive and count the ballots as cast. The presiding officer of the convention shall announce the result of such ballots as stated to him by said tellers. After the selection of said tellers, the next order of business shall be the selection by the convention by secret ballot, of a presiding officer and

Secret ballot.

secretary. The next order of business shall be the selection of a provincial governor, who shall also be chosen by the convention by secret ballot. A majority of the members of the convention present and entitled to vote shall be necessary to elect. The action

Governor-General.

of the convention shall be forwarded to the Governor-General, by the secretary of the convention, after being duly certified by the presiding officer of the convention and by the secretary. The Governor-General shall then confirm the selection of the person named unless it shall be found that he was unfairly elected, that he is ineligible, or that there is reasonable ground to suspect his

loyalty to the constituted authorities. If the Governor-General shall decline to confirm the person named the convention shall be reconvened at a time fixed by him and a second election had. If the person selected at the second election as governor is not confirmed, then the Governor-General shall appoint a provincial governor, by and with the consent of the Commission. The term of the governor thus elected or appointed shall begin on the first Monday in March, and continue for two years thereafter, or until his successor shall have been duly selected and qualified. The actual and necessary expenses of transportation of the vice-presidents and councilors in going to the capital and returning therefrom, for the purpose of selecting a provincial governor as above provided, shall be paid by the respective municipalities of such vice-presidents and councilors out of municipal funds. The accounts of such expenses of transportation, however, shall be audited by the provincial treasurer and approved by him before the same are paid. The provincial board is authorized in case of necessity to charter a vessel or make other arrangements for the transportation of the vice-presidents and councilors and apportion the expense thereof among the several municipalities.

Second election.

Appointment by Governor - General.

Transportation expenses.

Accounts.

Charter of vessel.

The provincial governors heretofore appointed under the last paragraph of this section as originally enacted shall not be affected hereby, but shall continue to hold their respective offices with all the rights, powers, duties, and obligations pertaining thereto under this Act, or any Acts amendatory thereof, until their successors are duly elected or appointed and qualified.

Continuance in office.

SEC. 5. The provincial secretary, the provincial treasurer, the provincial supervisor, and the provincial fiscal shall be appointed by the Commission to hold office during its pleasure. With the exception of the provincial fiscal, they shall, after March first, nineteen hundred and two, be selected under the provisions and restrictions of the Civil Service Act. The provincial secretary shall be able to speak and write the Spanish language, and after January first, nineteen hundred and six, the English language also. The provincial supervisor shall be a competent civil engineer and surveyor. The provincial fiscal shall be a regularly admitted member of the bar of the Supreme Court of the Islands, and shall be able to speak and write the Spanish language, and, after January first, nineteen hundred and six, the English language also. Before the provincial treasurer shall qualify he shall give a bond to the Insular Government for the benefit of whom it may concern, with sufficient surety in a penal sum equal to the greatest amount of public funds from all sources which is likely to be in his custody at any one time. The amount of the bond shall be fixed and the sufficiency of the surety or sureties approved by the Commission. The bond shall be conditioned to secure the faithful performance of the duties of the office, as now or hereafter prescribed by law and for the accounting for all public funds coming into his hands as provincial treasurer or into those of his authorized deputies during his incumbency. The Insular Treasurer shall exercise general supervision over the offices of all provincial treasurers, and whenever he thinks the bond of any provincial treasurer either too small in amount or of insufficient security he shall call

Secretary, treasurer, supervisor, and fiscal.

Qualifications.

Treasurer's bond.

Supervision by Insular Treasurer.

Custody of bonds.

the attention of the Commission to the same, which may then require a new or additional bond. The bonds of the provincial treasurers shall, after their approval by the Commission, be filed with the Insular Treasurer who shall record the same in a book to be kept for the purpose, and shall safely keep the same until the necessity for action upon the bond arises, when it shall be transmitted at once to the Auditor for the Philippine Islands.

Clearance before leaving.

Note.—SECTION 1. Any bonded officer or employee of the Government of the Philippine Islands who leaves or attempts to leave the Philippine Islands without first securing a clearance from the Auditor showing that his accounts with the Government have been satisfactorily settled and adjusted, shall be deemed guilty of gross neglect of duty, and shall be punished by imprisonment for not exceeding six months or by a fine of not more than one thousand pesos, or both, in the discretion of the court.—*Act 1161, May 23, 1904.*

[See section 16 and notes, and note to section 17 of the Municipal Code. For bonds in general, see Appendix.]

Oath of office.

SEC. 6. All provincial officers shall, before assuming office, take and subscribe the following oath or affirmation:

—form.

"I, ..., having been ..... (appointed or elected, as the case may be) to the office of ....., of the Province of ....., do hereby solemnly swear (or affirm) that I will well and truly perform all the duties of said office; that I will faithfully account for all moneys coming into my hands as such officer; that I will bear true faith and allegiance to the Government of the United States; that I take this oath without any mental reservation whatsoever. So help me God." (In case of affirmation the last four words shall be omitted.)

—filing.

The oaths shall be filed in the office of the secretary of the province.

Provincial governor's duties and powers.

SEC. 7. The provincial governor shall be the chief executive officer of the province. He shall report to the chief executive officer of the Insular Government. He shall see that the laws are faithfully executed by all the officers in the province. He shall

Entertainment of judge.

receive the judge of First Instance when he enters the province to hold the terms of court therein, and shall provide for his protection and entertainment, charging the reasonable expenses thereof to the provincial treasury, which shall not exceed three dollars a day: *Provided,* That where the governor fails for any

Per diem.

cause to make proper provision for the protection and entertainment of the judge, a per diem of six pesos, Philippine currency, shall be allowed from the provincial treasury to the judge in lieu of expenses during the period he is required to be in the province for the purpose of holding court. Such expenses of entertainment shall not be allowed when the judge of First Instance has his usual place of residence in the capital of the province where the court is held.

Court.

The governor shall attend the Court of First Instance when in session by himself or deputy as the chief executive officer of the court and province, and shall execute such process as he shall be required to execute by law. Subject to other provisions of law,

he shall have control of the local Constabulary or police of the various municipalities of the province; and may, when the public interests require, temporarily withdraw from the municipality in which such police or Constabulary are organized, a part thereof for use in other pueblos of the province. Upon the filing of charges or upon receiving authentic information of maladministration by any officer of a municipality of the province, he may suspend such officer, and shall immediately forward to the Commission, through the Chief Executive of the Islands, a statement of the grounds for such suspension, together with the evidence upon which he has acted, giving notice of his action to the suspended official. The Commission shall after hearing and investigation either remove the suspended officer or reinstate him. He shall preside at all meetings of the provincial board hereinafter constituted. He shall at least once every six months visit every municipality in the province. While in the municipality, he shall hear all complaints made against the conduct of any of its executive officers and take suitable action thereon, either by dismissing the complaints, by suspending the official and transmitting the charges to the Commission, or by directing the provincial fiscal to bring a criminal or civil suit in the public interest against the person complained of, if the charge made involves either civil or criminal liability. Whenever, in the opinion of the governor, the public interest requires it, he shall call upon the provincial inspectors in charge of the police of the province to suppress disorder, riot, lawless violence, or seditious conspiracy or to apprehend all violators of law. Whenever lawless violence or seditious conspiracy and disturbance of the public peace shall occur of so formidable a character as to be beyond the power of the local and Insular police of the province to suppress, it shall be the duty of the governor to call upon the Governor-General of the Islands to request the commanding general, Philippines Division, to order troops of the Army of the United States to aid the local authorities in suppressing the same.

Constabulary.

Suspensions.

Statement to Commission.

Action by Commission.

Meetings of board.

Visits.

Complaints.

Dismissals and suspensions.

Fiscal.

Riot and lawlessness.

Call upon the Governor-General.

The governor shall, through a jailer and guards to be appointed by him, have custody of all prisoners held awaiting trial or duly sentenced to the provincial jail.

Custody of prisoners.

Between the first and fifteenth of July of each year a report shall be made by each provincial governor to the Governor-General of the Philippine Islands for the fiscal year ending on the thirtieth day of June. This report shall embrace all matters pertinent to the administration and progress of the provincial government, and contain full information as to the commercial, economic, financial, industrial, and political conditions of the province, in order that the Governor-General and the Philippine Commission may be properly informed of the actual existing conditions in the Islands during the period covered by the report. Should unexpected events or matters of special importance to the general welfare of the province occur subsequent to the date of the regular annual report a supplementary statement may also be filed, not later than September fifteenth, in order that complete data may be at hand for the use of the Governor-General in submitting his annual report to the Philippine Commission: *Provided, however,* That this shall not apply to the Moro Province.

Annual report.

—contents.

Supplementary statement.

Moro Province.

Assistants and clerks.

The provincial board may, by resolution approved by the Insular Treasurer, authorize the governor to appoint such assistants, clerks, and other employees as the public interests require, at salaries to be fixed in the resolution. After March first, nineteen hundred and two, such appointments shall be made subject to the Civil Service Act.

[See particularly notes 15 and 16.]

Distribution of arms and ammunition to police.

Note 1.—SECTION 1. * * * Arms and ammunition may be distributed to the municipal police by the governors of the provinces on the specific approval of the Governor-General and upon the making of such provision for their payment, or the payment of part of the cost thereof, out of the provincial or municipal treasuries as may seem proper to the Governor-General. The Chief of Philippines Constabulary shall deliver the necessary arms and ammunition to each municipality upon order of the provincial governor approved by the Governor-General and the municipal president shall receipt for the arms to the Chief of Philippines Constabulary. The provincial

Bonds.

governor shall have the authority, and it shall be his duty, to exact and accept a sufficient bond, the amount of which shall be fixed by the Governor-General, in each case, from the president and councilors of each town to which such arms and ammunition may be distributed, conditioned that the same shall be delivered upon order of the provincial governor or the Governor-General to the Insular Government and shall not be lost or taken from the municipal police authorized to use them and into whose custody they shall be delivered. The

Disarming.

Governor-General and the governor of the province shall each have the power to disarm the municipal police of any pueblo of the province, and it shall be the duty of the provincial governor to do so whenever he thinks that there is danger that the arms will be lost or captured by ladrones. The disarming shall be effected through the Constabulary, the inspectors of which on duty in the province shall comply with the orders of either the Governor-General or the provincial governor, as the case may be.—*Act 610, February 2, 1903.*

Permits to have arms.

Note 2.—SECTION 1. The Governor-General, the Chief of Philippines Constabulary, the governors of provinces, with the consent and approval of the Governor-General, and the inspectors of Constabulary, with the consent and approval of the Chief of Philippines Constabulary, may authorize in writing any resident of the province to purchase or receive a gun or revolver, or both, when satisfied that the person so purchasing, receiving, and having custody of the gun or revolver needs it for his reasonable protection or will use it for hunting or other lawful purposes only: *Provided, however,*

Manila.

That in the city of Manila such authority shall be granted by the chief of police of said city with the consent and approval of the Governor-General. A list of the licenses issued hereunder shall be kept by the officer issuing them, and notice of the issue of each license shall be given by the issuing officer to

Record.

the Chief of Philippines Constabulary. The Chief of Philippines Constabulary shall keep a record of all persons to whom written authority to keep an arm or arms has been issued.

Bonds.

The Governor-General may, by executive order, issue regulations as to the form of written authority to be issued and provide for the exaction of a bond upon terms to be fixed by him, which shall be conditioned for the safe keeping of the

Exceptions.

weapon authorized to be purchased or held. Any person, not

connected with the Army or Navy of the United States or otherwise authorized by law, having in his custody a gun, a revolver, or other firearm, or ammunition for the same, who shall not have the license under this section provided, shall be punished by a fine not exceeding one thousand dollars and imprisonment not exceeding one year and one day.—*Act 652, March 4, 1903.*

Reconcentration.

Note 3.—SEC. 6. In provinces which are infested to such an extent with ladrones or outlaws that the lives and property of residents in the outlying barrios are rendered wholly insecure by continued predatory raids and such outlying barrios thus furnish to the ladrones or outlaws their sources of food supply and it is not possible with the available police forces constantly to provide protection to such barrios, it shall be within the power of the Governor-General upon resolution of the Philippine Commission, to authorize the provincial governor to order that the residents of such outlying barrios be temporarily brought within stated proximity to the población or larger barrios of the municipality, there to remain until the necessity for such order ceases to exist, and during such temporary residence it shall be the duty of the provincial board, out of provincial funds, to furnish such sustenance and shelter as may be needed to prevent suffering among the residents of the barrios thus withdrawn, and in case the provincial funds are not adequate for such purpose, application may be made to the Commission for an appropriation to meet the exigency.—*Act 781, June 1, 1903.*

[See section 40 (*m*) of The Municipal Code.]

Rewards.

Note 4.—SECTION 1. The Governor-General is hereby empowered himself to offer, or to grant authority to the provincial governor of any province, or the Chief of the Constabulary to offer, a reward not exceeding two thousand five hundred dollars, Philippine currency, for information leading to the capture and conviction of a member of a band of brigands, or of the perpetrator of any murder or robbery or any other crime, or for information leading to the capture of an escaped convict.—*Act 522, November, 17, 1902.*

Payment of rewards.

Note 5.—SECTION 1. The rewards, the offer of which is authorized in the preceding section [of Act 522], shall be paid out of the Insular Treasury in pursuance of an appropriation duly made. The officer offering the reward is authorized to incur the expense of properly advertising the same and such expense shall be paid out of the Insular Treasury in pursuance of an appropriation duly made: *Provided, however,* That the provincial board of any province in which rewards in accordance with section one hereof are offered, is authorized to order the payment from provincial funds of such rewards; and reimbursement from the Insular Treasury of the amounts so paid shall be made by settlement warrant to the province upon certification by the Auditor, based on claim for the same by the provincial treasurer of the province, supported by proper vouchers and evidence.—*Act 671, March 7, 1903.*

Arms captured by Constabulary.

Note 6.—SEC. 3. Arms captured or seized by the Philippines Constabulary will be taken up on his property returns by the officer in command of the forces making the capture or seizure, and when such arms are shown by satisfactory

evidence to be stolen property, they may be dropped upon the receipt of the rightful owner and presentation of proper evidence of ownership.

Arms captured by police, etc.

Arms captured or seized by municipal police or so-called volunteers or surrendered to such organizations shall be, as soon as practicable, turned over to the senior inspector of Constabulary of the province in which such capture, seizure, or surrender is made, who shall in like manner take up such arms upon his property returns, and when shown by satisfactory evidence to be stolen property may be likewise returned to the owner upon his giving receipt therefor and thereupon dropped from the property returns of the accountable officer.—*Act 909, September 29, 1903.*

Oppression, extortion, etc.

Note 7.—SEC. 10. It shall be the duty of the provincial governor, whenever any provincial inspector or other member of the provincial Constabulary is, in his judgment, guilty of any official oppression, extortion, or other violation of duty, to make immediate report of the same to the Governor-General, with all the particulars thereof.

Riot and lawlessness.

SEC. 11. Upon the call of the provincial governor, the provincial inspector or inspectors in charge of the Insular Constabulary in any province shall suppress riot or lawlessness, or apprehend offenders against the law, or assist the municipal police in the discharge of their duties, and shall furnish a suitable guard for the governor or any other provincial officer to accompany and protect him in the proper discharge of his duties.—*Act 175, July 18, 1901.*

Enforcing ordinances.

Note 8.—SEC. 6. The Philippines Constabulary shall not be charged with the duty of enforcing the ordinances of any municipality, and shall not make arrests for violations of the same, unless the Governor-General or the provincial governor shall request the senior inspector of the province to direct his subordinates to enforce the ordinances of any municipality or municipalities of the province, and the request may refer to the enforcement of all ordinances or to the enforcement of any particular ordinance.—*Act 610, February 2, 1903.*

Provincial jail.

Note 9.—SECTION 1. There shall be established and kept at the capital of every organized province a jail for the safe-keeping of prisoners lawfully committed. The expenses of establishing and keeping the said jails and of maintaining the prisoners therein shall be borne by the provinces, except where otherwise provided.

Examination of jail.

SEC. 2. The judge of the Court of First Instance and the provincial board shall, as often as the judge of the Court of First Instance is required to be in the province, make personal inspection of the provincial jail as to the sufficiency thereof for the safe-keeping of prisoners, their proper accommodation and health, and shall inquire into the manner in which the same has been kept since the last inspection.

Governor in charge.

SEC. 3. The governor of the province, by himself or through a jailor to be appointed by him, shall keep the jail and shall be responsible for the manner in which the same is kept. He shall keep separate rooms for the sexes except where they are lawfully married. He shall, under the direction of the provincial board and at the expense of the province, supply proper food and clothing for the prisoners: *Provided,* That the provincial board shall allow to the governor not exceeding twenty centavos, Philippine currency, each per day for

Maintenance of prisoners.

feeding prisoners, or may make contracts with third parties at that rate for that purpose.—*Act 413, June 2, 1902.*

Contracts for feeding prisoners.

Note 10.—SECTION 1. The provincial board of any province is hereby authorized and empowered, when necessary to the proper maintenance of prisoners confined in the provincial jail, to make contracts for feeding such prisoners at the lowest practicable rate, although such rate may be in excess of twenty centavos, Philippine currency, per diem; and the provincial board is also authorized and empowered, in case it is not deemed advantageous to the interests of the province to make contracts with other persons for the feeding of the prisoners, to allow the governor of the province such sum as may be necessary for feeding provincial prisoners, although it may be in excess of said sum of twenty centavos, Philippine currency, per diem.

Additional allowance to governor.

SEC. 2. So much of section three of Act Numbered Four hundred and thirteen, entitled "An Act providing for the control and management of provincial jails and of the prisoners therein," as is in conflict with section one hereof is repealed.—*Act 449, August 30, 1902.*

Act 449 retroactive.

Note 11.—SECTION 1. The provisions of Act Numbered Four hundred and forty-nine, authorizing provincial boards, when necessary, to make contracts for feeding prisoners confined in the provincial jail, at a rate exceeding twenty centavos, Philippine currency, per diem, for each prisoner, are hereby made retroactive so as to apply to all contracts entered into by the provincial authorities prior to the passage of Act Numbered Four hundred and forty-nine.—*Act 493, October 27, 1902.*

Provincial jails, account by governor or jailor.

Note 12.—SEC. 4. The governor, or the jailor appointed by him, shall keep a true and exact calendar of all prisoners committed to the provincial jail, which calendar shall contain the names of all persons who are committed, their place of abode, the time of commitment, the cause of their commitment, the authority that committed them, and the description of their persons; and when any prisoner is liberated such calendar shall state the time when and the authority by which such liberation took place; if any prisoner shall escape, it shall state particularly the time and manner of such escape; if any prisoner shall die, the date and cause of his death shall be entered on the calendar. In case any prisoner shall die in the provincial jail it shall be the duty of the president of the provincial board of health to make an examination, and to report to the provincial board as to the cause of such death.

Copy of calendar to court.

SEC. 5. At the opening of each term of the Court of First Instance within his province, the governor shall return a copy of such calendar under his hand to the judge of such court; and if any governor neglects or refuses so to do, he shall be punished by fine not exceeding five hundred pesos.

Regulations.

SEC. 6. It shall be the duty of the provincial board to make suitable regulations for the conduct of the provincial jail so as to prevent the introduction of intoxicating liquors among the prisoners, to prohibit gambling in the jail, or disorderly practices of any kind therein.

Support of civil prisoners.

SEC. 7. The compensation for the support of a prisoner arrested on civil process shall be at the rate of twenty cents, money of the United States, per day, to be advanced and taxed as costs in accordance with section one of Act Numbered Three hundred and ninety-seven.

Retained copies of process.

SEC. 8. When a prisoner is confined by virtue of any process directed to the governor or sheriff and which shall require to be returned to the court whence it issued, such governor or sheriff shall keep a copy of the same, together with his return made thereon, which copy, duly certified by said governor or sheriff, shall be presumptive evidence of his right to retain such prisoner in his custody.

Indorsement and file.

SEC. 9. All instruments of every kind, or attested copies thereof, by which a prisoner is committed or liberated, shall be regularly indorsed, filed, and kept in a suitable box by such governor or by his deputy acting as jailor, and such box, with its contents, shall be delivered to the successor of the officer having charge of the prisoner.

Duty of provincial board.

SEC. 10. In case there should be no jail in any province, or in case a provincial jail of any province be insecure or insufficient for the accommodation of all provincial prisoners, it shall be the duty of the provincial board to make arrangements for the safe-keeping of the prisoners of the province with the provincial board of some neighboring province in the jail of such neighboring province, and when such arrangement has been made, it shall be the duty of the officer having custody of the prisoner to commit him to the jail of such neighboring province, and he shall be there detained with the same legal effect as though confined in the jail of the province where the offense for which he was arrested was committed.

Commitment to another jail.

Use of jails.

SEC. 11. Any provincial jail may be used for the safe-keeping of any fugitive from justice from any province, and the jailor shall in such case be entitled to receive the same compensation for the support and custody of such fugitive from justice as is provided for other prisoners, to be paid by the officer demanding the custody of the prisoner, who shall be reimbursed for such outlay as a part of the costs of the prosecution.

Compensation.

Treatment of prisoners.

SEC. 12. The prisoners shall be treated with humanity and in a manner calculated to promote their reformation. Juvenile prisoners shall be kept, if the jail will admit of it, in apartments separated from those containing more experienced and hardened criminals. The visits of parents and friends who desire to exert a moral influence over prisoners shall at all reasonable times be permitted under regulations which shall be prescribed by the provincial board.

Work on roads, etc.

SEC. 13. The provincial board may, if it deems such a course advisable, cause all able-bodied male prisoners, except such as are held awaiting trial, to work upon any of the public provincial roads or highways or other public works in the province where such prisoners are confined. Such work shall be done under the direction and control of the provincial supervisor, and while so employed the prisoners shall be sufficiently and properly guarded by the jailor or his deputies or by the Philippines Constabulary if available for that purpose.—*Act 413, June 2, 1902.*

Guarding of jails.

Note 13.—SEC. 5. In any province in which, in the opinion of the Governor-General, the provincial jail is not safely guarded, he shall have authority by executive order to direct that the senior inspector of Constabulary in that province shall take custody of the jail under the supervision of the provincial governor and guard the prisoners therein, using for this purpose members of the Philippines Constabulary as jail guards. In such case the expense of the subsistence of prisoners, the repair and construction of the jail and the maintenance of the jail, other than the payment and subsistence of the Constabulary guard, shall be met as now provided by law.

The provisions of Act Numbered Four hundred and thirteen, as amended by Act Numbered Four hundred and forty-nine, shall continue in force, except so far as the same are inconsistent with the provisions of this section.—*Act 610, February 2, 1903.*

Expenses of escort.

Note 14.—SECTION 1. * * * *And provided further,* That the subsistence and traveling expenses of officers and enlisted men on escort duty, together with all expense of transporting prisoners in their charge, shall be paid by the Bureau of Constabulary and not by the Bureau or province at whose request the escort is furnished, the provisions of section one of Act Numbered Four hundred and four to the contrary notwithstanding.—*Acts 1049, February 11, 1904; 1225, August 31, 1904.*

[For Sheriffs, see Appendix.]

Suspension of municipal officials.

—procedure.

Hearing.

Findings.

Governor-General.

Vacancy.

Note 15.—SECTION 1. Whenever any municipal official shall be suspended by the governor of the province in accordance with the provisions of the Provincial Government Act, it shall be the duty of the provincial governor at once to file written charges with the provincial board setting forth the nature of the complaints made against the suspended official, and thereupon the board shall immediately furnish a copy of said charges to the accused official, with a notification of the time and place of hearing upon said charges, and at the time and place appointed, the board shall proceed to hear and investigate the truth or falsity of said charges, giving the suspended official full opportunity to be heard. The hearing shall occur as soon as may be practicable after the charges are filed. Upon the completion of the hearing the board shall immediately forward in writing its findings as to the truth or falsity of the charges, together with the charges and evidence taken by the board, and its recommendations as to whether the official ought or ought not to be dismissed, to the Governor-General, and the Governor-General shall thereupon, upon the receipt of said findings, charges, and evidence, order the suspended official to be reinstated or dismissed as the facts shall warrant. In case the Governor-General shall order the official to be dismissed, the vacancy shall be filled in the manner required by the Municipal Code and its amendments.

Suspension of justices.

SEC. 2. Whenever any justice of the peace shall be suspended by the Governor-General, the Governor-General shall forthwith notify the provincial board of the province in which the justice of the peace resides, of the charges made against the justice of the peace, and thereupon the provincial board shall proceed to notify the justice of the charges and of the time and place of hearing, and shall conduct the hearing and make full report thereon to the Governor-General in the same manner as provided in section one in relation to suspended municipal officers, and the Governor-General shall act upon such report and evidence as is provided in said section one.—*Act 314, December 10, 1901.*

Subpœnas by provincial boards.

Note 16.—SECTION 1. In all investigations conducted under the provisions of Act Numbered Three hundred and fourteen, entitled "An Act amending the Provincial Government Act so as to provide a more simple method of procedure in cases of suspended municipal officials and justices of the peace," the provincial board is hereby empowered to require by subpœna the presence of the accused officer and the attendance

and testimony under oath of witnesses, as also the production of all records, books, papers, and documents relating to the matter under investigation, and to that end; and for that purpose shall have power to enforce attendance of witnesses and require them to testify, and to maintain order, in the same manner and to the same extent as justices of the peace are required to do by Act Numbered One hundred and ninety.

Disqualification of officials.

SEC. 2. In all cases where the Governor-General shall remove any municipal officer or justice of the peace from office, he is hereby empowered, in his discretion, to declare such official disqualified thereafter from holding office. Such disqualification may be either special or general, and either temporary or permanent.—*Act 1126, April 28, 1904.*

[For authority to fill temporary vacancies in municipal offices, see section 39 (*b*) of the Municipal Code.]

Locust boards.

Note 17.—SECTION 1. Under the presidency of the provincial governor a board is hereby created in each province for the purpose of suppressing the locust pest, such board to be made up of the members of the provincial board and three agriculturalists to be appointed by the Governor-General, with the advice and consent of the Commission, and to be known as the locust board. The provincial secretary shall act as secretary of the locust board without additional compensation. It shall be the duty of the locust board to enforce the provisions of this Act.

Secretary.

Assistance by inhabitants.

SEC. 2. In every province in which a plague of locusts is threatened or exists every able-bodied inhabitant, subject to such regulations and limitations as the board constituted under this Act may adopt, is hereby declared to be liable to service in suppressing the locust pest. The board is hereby empowered to issue regulations directing the conduct of the persons summoned for the purposes of this Act and to control their operations, either directly or through the municipal officers of the various municipalities who are hereby, in respect to the scope of this Act, made subordinates of the board hereby constituted. The regulations of the board may require that the inhabitants shall work en masse or in such force and in such manner as may be deemed by the board most efficacious to the end in view, or the board may require that each inhabitant subject to this Act shall collect a given quantity of locusts, fixing the amount thereof in "gantas" or "cavanes." It is hereby declared to be the intent of this Act to give the board hereby constituted full discretion in the manner of suppressing the locust pest.

Regulations by board.

Duty of municipal officers.

SEC. 3. It shall be the duty of municipal councilors and of all other municipal officers upon the appearance of locusts within their respective barrios to bring the fact at once to the attention of the municipal president, whose duty it shall be to take the necessary steps prescribed by the regulations of the board hereby constituted and to bring the fact to the notice of the board through the provincial governor.

Support of poor people.

SEC. 4. Where any persons summoned under this Act to the public service herein required shall, by reason of their poverty, be unable to support themselves with food during their service, the board hereby constituted may authorize the municipality to furnish them with sufficient rice from the store of rice sent to the province by the Governor-General and paid for from the Congressional relief fund, reporting at once to the Governor-General, and by telegram where possible, the amount needed for such purpose.

Failure to respond to call.

SEC. 5. Every person liable under this Act to the lawful orders of the board hereby constituted who shall fail to comply

with the same shall be deemed guilty of a misdemeanor and shall be fined or imprisoned, or both, in the discretion of the municipal president, in accordance with the regulations to be provided by the board: *Provided, however,* That the penalty shall not exceed in any case ten dollars' fine or ten days' imprisonment, or both. Penalty.

SEC. 6. The moneys accruing from fines for violations of this Act shall constitute a special fund to be deposited with the municipal treasurer of the municipality in which such violation occurs for the purpose of being applied by him in payment for the hoppers or "loctones" turned over to him by such persons as have already fulfilled the requirements of the obligation imposed upon them by virtue of the provisions of section two of this Act. The price to be paid for this purpose shall also be determined and fixed in the regulations to be adopted by the board constituted under this Act. Moneys from fines.

SEC. 7. The board constituted by this Act is hereby authorized to purchase the number of galvanized-iron sheets considered indispensable in the suppression of the locusts by the method of destroying them in trenches, reporting the amount needed at once by telegram to the Governor-General, who is hereby authorized to expend such amount as in his discretion is needed for the purchase of such galvanized-iron sheets. The provincial supervisor or supervisor-treasurer of the province is required to take up such galvanized-iron sheets upon his property return and to duly account for the same.—*Act 817, August 3, 1903.* Purchase of iron sheets.

Note 18.—SECTION 1. Nothing in Act Numbered Eight hundred and seventeen, entitled "An Act declaring that the presence of locusts in various provinces of the Islands so threatens the food supply for the coming year as to present a public emergency requiring radical action, and authorizing and providing for the appointment of a board in each province with full powers to call upon all able-bodied inhabitants thereof to take united action to suppress the pest, and for other purposes," shall require the services in the suppression of the locust pest of officers or men of the Army or Navy of the United States, civil employees of the United States Government, officers or employees of the Insular Government, or the officers or servants of companies or individuals engaged in the business of common carriers on sea or land, or priests, ministers of the gospel, physicians, practicantes, druggists, or practicantes de farmacia actually engaged in business, or lawyers when actually engaged in court proceedings. Exemptions from service under locust boards.

The locust board is hereby authorized to make further exemption of such provincial and municipal officers as the public interests may require.—*Act 834, August 17, 1903.*

[See note to section 13 (*k*).]

Note 19.—SEC. 3. In the event that any provincial inspector in charge shall find that the officers or men of any municipal police force are inefficient, dishonest, disloyal to the United States, or guilty of any violation of law or duty, he shall at once report the same to the governor of the province, who shall have power, and it shall be his duty, to suspend the accused official, and, after due hearing, if he finds the official accused to be guilty of the offense or neglect of duty charged, Municipal police, inefficiency, disloyalty, etc.

he shall dismiss him, and the vacancy thus occasioned shall be filled as provided by the provisions of the Municipal Code.—*Act 610, February 2, 1903.*

Municipal police, may be placed under Constabulary.

Senior inspector's duty.

Note 20.—SECTION 1. The Governor-General, or the provincial governor with the approval of the Governor-General, is hereby authorized, whenever in his judgment the public interest will be subserved thereby, to place the municipal police of the respective municipalities of any province under the control of the senior inspector of Constabulary on duty in the province at the time. The senior inspector in such case is hereby authorized and empowered, under the general supervision of the provincial governor, to control and direct the movements of the municipal police and, with the approval of the provincial governor, to discharge any member of the police force and substitute a fit and suitable resident of the municipality in his place. It shall be the duty of the senior inspector when thus placed in charge of the municipal police of a province to see that they are properly uniformed, drilled, and disciplined. When thus vested with authority over the municipal police he shall see that all lawful orders of the provincial governor, municipal president, and others in authority are executed as provided by the Municipal Code and amendments thereof, and shall further see that all proper arrests are made for violations of law or municipal ordinances, and in case of emergencies is authorized, under the general supervision of the provincial governor, to unite the forces of the various municipalities of the province in suppressing ladronism or brigandage or other grave violations of the law which threaten the peace of the entire community; and he may also unite the Constabulary forces under his command with the municipal forces in the execution of his authority for this purpose.—*Act 781, June 1, 1903.*

Administration of oaths.

Note 21.—SEC. 2. Governors and secretaries of provinces are hereby empowered to administer all oaths required and authorized by law.—*Act 234, September 23, 1901.*

Provincial secretary's duties.

Record.

Seal.

Custodian.

Certified copies.

Deputies and clerks.

SEC. 8. The provincial secretary shall attest all the official acts of the provincial governor under the seal of the province and shall record all those of the governor's acts which are required by law to be recorded. He shall be the custodian of the provincial seal. He shall receive from the provincial governor and file in his office all reports to the provincial governor required by law and shall index the same, and he shall generally act as custodian of all provincial records and documents. He shall, on demand, furnish certified copies of all public records and documents for which he may charge as personal compensation, in addition to his regular salary, the amount of ten centavos, Philippine currency, per one hundred words, including the certificate. He shall have the power to appoint as many deputies or clerks in his office as he may deem necessary after he has obtained the approval of the provincial board and the Insular Treasurer. Such deputies and clerks shall be appointed under the provisions of the Civil Service Act.

Acting governor.

In case of a vacancy in the office of the governor by the absence of the governor from the province, or in case of the suspension of

the provincial governor by the Governor-General, as provided in Act Numbered Two hundred and forty-five, the provincial secretary shall discharge the duties of the provincial governor during such vacancy or absence or suspension, or until the vacancy shall be filled as directed by law: *Provided, however,* That if in the judgment of the Governor-General the public interest demands, the vacancy thus created may be filled by a person to be specially appointed by the Governor-General instead of by the secretary of the province, and in case such person is not at the time of appointment in the service of the Government, his salary shall be the same as the regular provincial governor and shall be paid out of provincial funds. Whenever the governor of a province shall leave the capital thereof for a temporary absence for the purpose of inspecting the towns of his province or for any other purpose, he may, if he thinks that the public interest requires it, delegate to the secretary of the province, by a proper writing, the power to perform such of his duties as governor as can only conveniently be performed at the capital of the province. Such written delegation shall be spread upon the records of the province to evidence the authority of the secretary to perform such acts of the governor as he may be required to perform after such a delegation.

Governor-General's authority to appoint.

Delegation by provincial governor.

[See also "Provincial boards of health," Appendix. For secretary's duties as mining recorder, see Acts 624, 859, 1134. For administration of oaths, see note 21 to section 7.]

SEC. 9. The provincial treasurer shall be the chief financial officer of the province, and his duties shall be as follows:

Treasurer's duties.

(*a*) He shall, in person, or by his authorized deputy, supervise the appraisement and assessment of real property in all the municipalities of the province in the manner provided in the Municipal Code. It shall be his duty to procure a certified copy of the tax assessment list from each municipality in the province and file the same in his office, and to make an alphabetical index thereof, which list and alphabetical index shall be a public record.

Appraisement, etc.

Tax list.

(*b*) Except where otherwise specially provided, he shall, by himself or deputy, collect all taxes imposed upon property or persons in the province, either by the municipalities of the province or the provincial government. He shall have power to authorize municipal treasurers, as deputies of the provincial treasurer, to issue cedulas and collect their value, and such municipal treasurers shall be entitled to a percentage, not to exceed five per centum of the amount thus collected. The provincial treasurer shall exact from each municipal treasurer acting as his deputy a bond to insure proper payment of the amounts thus collected: *Provided, however,* That nothing herein contained shall be construed to amend or repeal Act Numbered Four hundred and eighty-seven, entitled "An Act amending Act Numbered Eighty-two, entitled 'The Municipal Code,' and Act Numbered Three hundred and three, amendatory thereof."

Collection of taxes.

Municipal treasurers as deputies.

—bonds.

[See section 17. For forest taxes and charges, see the Forest Act, No. 1148. The Forest Manual, published in pamphlet form, contains the Forest Act and Forest Regulations.]

Deputies and clerks.

(*c*) He shall have power to appoint as many deputies or clerks in his office as he may deem necessary, after he has obtained the approval of the provincial board and of the Insular Treasurer. Such deputies and clerks shall, after March first, nineteen hundred and two, be selected under the provisions of the Civil Service Act.

—bonds.

He shall have authority to require a bond from each of his deputies in a penal sum not less than the largest amount of public funds of every kind such deputy is likely to have in his custody at any one time.

Temporary collector of internal revenue.

(*d*) Until July first, nineteen hundred and one, he shall act as collector of internal revenue for the province, and, as such, shall report to the Collector of Internal Revenue for the Islands, and shall make such collections and deposits as are now required by law of collectors of internal revenue.

Transmission of internal-revenue collections.

Note.—SEC. 8. Each provincial treasurer shall transmit to the Insular Treasurer on or before the fifth day of each calendar month all money collected by him during the preceding month on account of internal revenues, except as otherwise specifically provided in this Act. No money so collected, and by this Act properly belonging to the Insular Treasury, shall be retained by any provincial treasurer for the payment of salaries and expenses of his office nor for any other purpose.

Provincial treasurer's bond.

SEC. 9. The bond of each provincial treasurer executed by him, as provided for in the Provincial Government Act and its amendments, shall stand as security that he shall faithfully perform the duties of his office as a collector of internal revenue according to law and shall justly and faithfully account for and hand over all public moneys which may come into his possession as such collector.

Revenue stamps.

SEC. 10. The stamps for the payment of internal-revenue taxes issued to any provincial treasurer shall be charged to his account at the full face value thereof, and every provincial treasurer shall make a monthly return to the Collector of Internal Revenue of all stamps sold by him and account for the amount of taxes collected; and every provincial treasurer shall be credited with the full value of taxes collected and remitted by him. The returns herein required of provincial treasurers shall be upon such forms as the Collector of Internal Revenue may prescribe.

Violation of Internal Revenue Law.

SEC. 19. It shall be the duty of every provincial treasurer, in case he finds sufficient evidence of a violation of the provisions of this Act, such that a criminal prosecution or proceeding for forfeiture ought to be instituted, to report within ten days to the fiscal of the province a statement of all the facts and circumstances of the case within his knowledge, together with the name of the offender and the names of the witnesses. It shall likewise be the duty of every revenue agent or inspector to make such report to the provincial fiscal in cases of the character named in this section that may come to his knowledge in the performance of his duties; the revenue agent, inspector, or provincial treasurer, as the case may be, shall, at the time of making such report to the fiscal, forward a duplicate thereof to the Collector of Internal Revenue. It shall be the duty of the fiscal in such case to insti-

tute and conduct the prosecution, should the facts warrant the same.

Witnesses, oaths, and evidence.

SEC. 20. Every provincial treasurer and his authorized deputies and every inspector and revenue agent is authorized to summon witnesses, administer oaths, and to take evidence touching any part of the administration of the law with which he is charged or where such oaths or evidence are authorized by law to be taken. In pursuance of the provisions of this section the officer taking the testimony may issue a subpœna and enforce the attendance of witnesses in the manner provided in Chapter XVI of Act Numbered One hundred and ninety.

Officers or agents.

SEC. 24. Provincial treasurers and their deputies and employees shall be deemed to be officers or agents acting under the authority of this Act.

Journeys through province.

SEC. 26. Every provincial treasurer shall from time to time proceed himself, or cause his deputies to proceed, through every part of his province and inquire after and concerning all persons therein who are liable to pay a license tax and all persons owning or having the care and management of any object liable to pay any tax, and shall make a list of such persons and shall enumerate said objects in the manner and at the time provided herein or prescribed in regulations by the Collector of Internal Revenue.

Payment of taxes.

SEC. 28. The payment of all taxes imposed by this Act on articles manufactured and removed from the place of production or manufacture or bonded warehouse, for sale or consumption in the Philippine Islands, shall be made at the time of such removal by the affixture of stamps to manufacturer's official invoice sheets and in the following manner:

Assessment rolls.

(*a*) At the time of the initial assessment of all manufactures, assessment rolls shall be compiled in duplicate by each provincial treasurer, one copy of which he shall keep in his office subject to inspection and the other copy he shall transmit to the Collector of Internal Revenue for file in the Bureau of Internal Revenue. The different kinds of manufacturers shall be listed separately on said rolls, and each separate list shall be numbered consecutively in the chronological order in which the manufacturers contained therein are assessed or engage in such manufacturing business after the time of the initial assessment. No two manufacturers in the same provincial district and of the same kind of articles shall be given the same assessment number.

Separation and numbering.

Manufacturer's invoice and register books.

(*b*) The Collector of Internal Revenue shall cause to be prepared a sufficient number of manufacturer's invoice books, each containing fifty invoice sheets, and a sufficient number of manufacturer's register books, and shall from time to time supply provincial treasurers with such number of sets of said books as may be required in each locality by manufacturers of distilled spirits, cigars, and other articles subject to the taxes imposed by this Act. Whenever any manufacturer shall have qualified himself as such by executing bond, registering his factory, and shall have complied with all the other requirements for engaging in such business as are prescribed in this Act, the provincial treasurer within whose district the manufactory is situated, or other internal-revenue officer whom said treasurer or the Collector of Internal Revenue shall assign to such duty, shall deliver to said manufacturer a set of books consisting of one register book and one invoice book, on each page of which shall be stamped the assessment number of said manufacturer and the paragraph number or name of the articles to be manufactured at said manufactory; and each leaf in said books shall be authenticated by the stamp or seal of the Collector of Internal Revenue, and said books and the invoice sheets removed therefrom and the invoice stubs

Delivery of sets of books.

Assessment numbers.

Stamp or seal.

attached thereto as provided for herein shall be official or public records or documents within the meaning of the law and shall be so recognized by any tribunal before which they may be produced in evidence.

Fly leaves to registers, contents.

(*c*) There shall in addition be a fly leaf in each register and invoice book on which shall be entered at the time of delivery to each manufacturer the assessment number and date of delivery of the books, the name of the owner of the manufactory and of the manager thereof, and a certificate signed by the owner or manager, attested by the provincial treasurer or other internal-revenue officer delivering the books, to the effect that all of the provisions of the law and regulations governing the operations of his manufactory, the use of said register and invoice books, the affixing of stamps to invoices, and the manner of the shipment of goods from the manufactory, have been fully explained to such manufacturer or manager, that he fully understands the same and knows the penalties and punishments imposed for the disregard thereof, and promising strict compliance therewith. Said books shall be prepared and printed at the expense of the Insular Government. Both the invoice and register book shall be kept on the manufactory premises and shall at all hours of day and night be open to the inspection of any internal-revenue officer. The invoice sheets shall be numbered consecutively from one to fifty in the first book delivered to each manufacturer, fifty-one to one hundred in the second book, and so on indefinitely for all subsequent invoice books required by each manufacturer.

Printing, etc.

Open books.

Invoice sheets.

Monthly statements.

(*h*) Provincial treasurers and their deputies shall make entry in the proper columns in their monthly itemized statement of stamps sold, the manufacturer's name and assessment number, and the denominative value and serial number of each stamp and date and hour of sale.

Manufactories, etc., outside of capital.

(*j*) In cases where the manufactory and warehouse are located outside the provincial capital strict compliance with the provisions herein relating to the use of invoice books, notification stubs on invoices and register books may be waived by the Collector of Internal Revenue in his discretion and upon the recommendation of a provincial treasurer or other revenue officer; but in all such cases of exception to the general rule the Collector of Internal Revenue shall prescribe special rules and instructions to govern each case, and the manufacturer interested shall give bond in such sum as the Collector of Internal Revenue shall prescribe conditioned for the faithful compliance with such special rules and instructions.

Special rules and regulations.

Forms for license taxes.

SEC. 29. * * * (*b*) The provincial treasurer or other internal-revenue officer at the time of delivery of the license forms [for license taxes] to the dealer or other person liable to pay the tax shall fill in the taxpayer's name, residence, and assessment number and annual tax, and shall date and sign his name and official title on said form and fill in the amount and denominative value of each stamp required in each of said four coupons in payment of the quarter's tax; or said assessment number and amount of quarter's tax may be printed or stamped in before issue from the Bureau of Internal Revenue. It shall be the duty of each license taxpayer promptly on the first day of each quarter to separate from his license the corresponding requisition coupon and transmit the same with the necessary purchase money to the provincial treasurer or his deputy within whose district he carries on his business or occupation, to secure the necessary stamps and affix the same in the proper division in his license form. All licenses shall be posted conspicuously in the taxpayer's place of business and no requisition coupon shall be detached therefrom until the tax for the quarter which it represents becomes due, and shall

License, payer's duty.

Posting.

then only be detached for immediate transmission to the provincial treasurer or his deputy: *Provided*, That nothing herein contained shall be construed as prohibiting a dealer or other person from detaching two or more requisition coupons at the same time from his license form if done for the purpose of paying in advance two or more quarters of his license tax. Advance payments.

(*c*) All requisition coupons so received by provincial treasurers shall be retained by them, the serial numbers and denominative values of the stamps sold indorsed thereon, proper entry made thereof in the itemized monthly sale of stamps, and such coupons shall be transmitted by the provincial treasurer at the end of each month to the Collector of Internal Revenue. And all such license forms and their corresponding coupons shall be substantially the same in form as the sample license form appearing at the end of this article. Requisition coupons.

SEC. 40. In the case of neglect or refusal to pay any taxes and penalties when due under the provisions of this Act, the provincial treasurer may levy upon all property belonging to such person on which the said lien exists for the nonpayment and also for such further sums as shall be sufficient for the costs of such levy. The remedy by distraint and levy shall not be exclusive of the remedy by action in court, but shall be cumulative thereto. Neglect or refusal to pay taxes.

SEC. 45. When goods, chattels, or effects sufficient to pay the tax imposed upon any person are not found, the provincial treasurer or his deputy is authorized to collect the same by seizing and holding real estate in the manner prescribed for the seizure and sale of real estate for delinquent taxes in the Municipal Code and the amendments thereto. Seizure of real estate.

SEC. 97. It shall be the duty of every farmer or planter producing leaf tobacco and of every dealer in leaf tobacco or any material used in the manufacture of tobacco or snuff, on demand of any internal-revenue officer, to render a true and complete statement of the quantity and amount of such leaf tobacco or other material sold or delivered to any person named in such demand; and in case of refusal or neglect to render such statement or if there is cause to believe such statement to be incorrect or fraudulent, the provincial treasurer or other revenue officer shall make an examination of such persons, books, and papers as may be necessary to determine the facts in the case; and any such dealer in leaf tobacco or other material who refuses to render a statement, or who renders a false or incomplete statement, shall for each offense be fined in a sum not exceeding four hundred pesos. Statements of farmers and planters.

—neglect or refusal.

—false statements.

SEC. 122. Any person liable to the tax imposed herein who has not purchased a certificate of registration and who is delinquent in such purchase, who shall, on demand of the provincial treasurer, willfully refuse to purchase such certificate, shall be subject to the collection of the tax by either of the two following methods: First, the provincial treasurer may enforce the collection of the tax by the seizure of any personal property of the taxpayer and the sale of the same in accordance with the provisions for the sale of personal property in the collection of taxes under the Municipal Code, and no exemption shall be allowed in favor of a person liable to pay such tax; second, the provincial treasurer may, in his discretion, enforce the collection of the tax and the penalty, after the same shall remain delinquent for fifteen days, by causing the delinquent to be prosecuted before the president of the municipality in which the delinquent shall reside, for such delinquency, and upon conviction the person so delinquent shall be sentenced to imprisonment for ten days, and such imprisonment shall be deemed a satisfaction of the tax and penalty and entitle the person so convicted, at the expiration of his imprisonment, to the certificate as though the tax and Certificates of registration.

—refusal to purchase.

Enforcement of the tax.

Persons imprisoned.

penalty had been paid in money. Persons so convicted shall be required to labor for the period of imprisonment, either for the province or the municipality, upon public works in such manner as may be directed by the provincial board.—*The Internal Revenue Law, Act 1189, as amended by Act 1338.*

Custodian of funds.

(*e*) He shall be the custodian of the funds of the province and shall pay no money out of the provincial treasury except upon warrants drawn in accordance with law, which shall be attached to his vouchers for their payment.

Cashing of Government checks.

Note 1.—SECTION 1. Provincial treasurers are hereby authorized to cash from provincial funds checks issued by disbursing officers of the Insular Government in payment of salaries due to officers, employees, and servants of the Insular Government and in payment of other obligations due from the Insular Government, upon the proper indorsement of such checks and identification of the payee, and to treat the checks so received as cash on hand in the provincial treasury. And it is hereby made the duty of each provincial treasurer to cash such checks, when presented in accordance with the provisions of this section, at all times when such checks can be cashed without embarrassment to the provincial treasurer. The term "provincial treasurer," as used in this section shall include deputies of the provincial treasurer when traveling through the province making collections. Provincial treasurers are also hereby authorized to dispose of, for cash, checks so received to persons desiring to transmit funds to Manila. All checks so cashed or sold shall be cashed or sold at par.

Sale of checks.

Residents of the province.

SEC. 4. Neither provincial treasurers nor postmasters, nor other officers or employees of the Insular Government, shall be under obligation, by virtue of this Act, to cash checks issued by disbursing officers in favor of officers, employees, or servants of the Insular Government or other persons not resident or stationed within the province in which such treasurer or postmaster or other officers or employees of the Insular Government are officially located.—*Act 257, October 4, 1901.*

Moneys paid into court.

Note 2.—SEC. 388. *Custody of moneys paid into court.*—Whenever moneys are paid into or deposited in court, the same shall be delivered to the clerk in person, or to such of his deputies as shall be specially authorized by his appointment in writing to receive the same. He must, unless otherwise directed by law, deposit it with the provincial treasurer, to be held by him subject to the order of the court. The treasurer shall keep each fund distinct, and open an account with each.—*Act 190, October 1, 1901.*

Exchange of currency.

Note 3.—SEC. 8. The Treasurer of the Philippine Islands and the treasurers of the several provinces are hereby authorized and directed to exchange Philippine pesos on demand for the silver coins of the Philippine Islands of a smaller denomination than one peso, issued under the authority of section four of the said Act of Congress approved March second, nineteen hundred and three, and for the minor coins of nickel and copper issued under authority of section seventy-nine of the said Act of Congress of July first, nineteen hundred and two; provided said subsidiary and minor coins are offered in

the sums of ten pesos or any multiple thereof. The Insular Treasurer and the several provincial treasurers are also authorized and directed to exchange on demand for Philippine pesos, offered in sums of ten pesos or any multiple thereof, the above-mentioned silver subsidiary and minor coins of nickel and copper.—*Act 938, October 10, 1903.*

Consolidated municipalities.

—examination of treasurer's office.

Note 4.—SECTION 1. In all cases in which two or more municipalities organized under the Municipal Code shall be united by Act of the Commission it shall be the duty of the provincial treasurer of the province in which such municipalities are located to examine the office of the municipal treasurer of each of the municipalities united, to audit his accounts, and to receive from each municipal treasurer the amounts of money remaining in the treasury of the municipality. The amounts thus received, when covered into the provincial treasury, shall be paid out by the provincial treasurer to the municipal treasurer of the new consolidated municipality.—*Act 726, April 7, 1903.*

Transportation requests.

Note 5.—SECTION 1. * * * The Insular Purchasing Agent shall furnish transportation requests, with proper stubs, in book form, signed by him, to the heads of such Departments, Bureaus, and Offices as may be designated by the Governor-General, and to each provincial treasurer, to enable such officers to countersign and issue the same. The provincial treasurer will issue requests only upon the order of the head of the proper Insular Bureau for any Insular officer or employee whose official duty requires him to proceed from the province of the provincial treasurer to some other part of the Archipelago. Each officer and provincial treasurer receiving such blank requests shall be accountable for them to the Insular Purchasing Agent. The Insular Purchasing Agent shall, with the approval of the Insular Auditor, make proper regulations for the issuing of such requests by the provincial treasurers and other officers to prevent their use for improper or unauthorized purposes.—*Act 361, February 20, 1902.*

Accounts to provincial board.

(*f*) He shall render an account before the fifth of each month to the provincial board of the transactions of his office for the preceding month, and shall include, among other things, the amount of cash on hand at the beginning of the month, and the receipts during the month from every source, the payments during the month and on what accounts, and the balance of cash on hand at the close of the last day of the month. The provincial board shall examine such accounts, and, if it approves the same, shall so certify on the face of the accounts. Promptly at the close of business on the last day of each month, and at other times if in the opinion of the provincial governor it is deemed advisable, a committee consisting of the provincial governor, the provincial supervisor, and the provincial secretary shall count the cash in the hands of the provincial treasurer. If the provincial treasurer is authorized to deposit funds in a designated depository he shall keep a true and correct record of all deposits made by him therein, and a true and correct list of checks drawn against the said depository by him, showing the date and number of such checks, the name of the payee, and the purpose for which drawn. In counting the cash in the hands of the provincial treasurer the aforesaid

Examination.

Count of cash by committee.

Deposits, account.

Balances as separate items.

committee shall include therein as a separate item the balance on deposit in such depository, as shown by the records kept by the provincial treasurer. If the provincial treasurer is acting as a disbursing officer of Insular funds the committee aforesaid shall count and determine the cash balance on hand of said account under each separate designation as disbursing officer of Insular funds in the same manner and at the same time as the balance of provincial funds is ascertained. The committee aforesaid shall certify in detail to the Insular Auditor and to the Insular Treasurer the result of each count and verification of cash herein provided for, and such certificate shall be signed by each member of the committee: *Provided,* That in provinces where the office of provincial treasurer is combined with that of provincial supervisor or provincial secretary, the division superintendent of schools or, in case the division superintendent of schools does not reside at the provincial capital or is disqualified for any other reason, a teacher of the public schools at the provincial capital, assigned to such duty by the division superintendent, shall be a member of the above committee and shall assist in the counting of cash in the provincial treasury and make proper certification as herein provided. In the absence or disability of any member of the aforesaid committee, two of the said committee shall act and make the verification, and in the absence or disability of two members of the committee it shall be the duty of the remaining member to notify the division superintendent of schools, who shall act and make the proper certification as required in this Act, or shall designate some teacher in the public schools at the provincial capital to perform this duty in his stead.

Acting disbursing officers.

Committee's certificates.

Combined offices.

Absence of committee members.

Duplicate certificate.

A duplicate of the certificate forwarded in accordance herewith to the Insular Auditor and the Insular Treasurer shall be spread upon the minutes of the provincial board.

Nueva Vizcayan provinces, etc.

Note 1.—SEC. 2. The provisions of this Act [Act 752, amending section 9 (*f*)] shall apply also to the provinces now or hereafter organized under the general provisions of the Nueva Vizcayan Act, or under special legislation.—*Act 1233, September 13, 1904.*

Monthly deposit of revenues.

Maximum of funds on hand.

Note 2.—SECTION 1. All officers or agents of the Insular Government whose duty it is to collect or receive revenues or other moneys and deposit the same in the Insular Treasury or a designated depository shall make deposits or remittances of the same, regardless of the amount received or collected, as often as once a month, where safe and possible, and if there is no opportunity for such remittance within the month, as soon thereafter as possible, and a deposit shall be made in every case as soon as possible where the revenue or moneys in the hands of any officer or agent amounts to five hundred dollars, United States currency, or its equivalent in Philippine currency: *Provided,* That no such officer or agent shall be required to make a deposit oftener than once a day. * * *

Failure to deposit.

SEC. 2. Any officer or agent of the Insular Government who fails or neglects to comply with the provisions of this Act as to deposits or remittances shall be, upon conviction, punished by a fine in any sum not exceeding two thousand dollars, in

the discretion of the court, and may be imprisoned until the fine and costs are paid. Such failure to deposit or remit in accordance with the foregoing section on the part of a collecting officer shall be also held to be *prima facie* evidence of embezzlement of the sum not remitted or deposited in any prosecution for embezzlement thereof. Embezzlement.

SEC. 3. Every officer or agent of the Insular Government or of any provincial government required by law to render accounts to the Insular Auditor, who fails or neglects for the period of two months to render accounts to the Insular Auditor as required by law, or when required to do so by the Insular Auditor pursuant to law, shall be deemed guilty of gross neglect of duty, and upon conviction thereof may be punished by a fine not exceeding two thousand dollars, in the discretion of the court, and may be imprisoned until the fine and costs are paid. Failure to make the proper accounts for money received shall be held to be *prima facie* evidence of embezzlement of the sums received and not accounted for.—*Act 749, May 16, 1903.* Failure to render accounts. Embezzlement.

(*g*) He shall forward a copy of his monthly accounts, so approved, to the Insular Treasurer and another to the Insular Auditor. The reports or accounts-current submitted to the Auditor shall be accompanied by all of their supporting vouchers to enable the Auditor to settle and adjust the same and certify the balance thereon. Such accounts-current, vouchers, and paid warrants shall be as prescribed by the rules prepared under section sixteen of this Act. The provincial treasurer shall retain a copy of his accounts-current and of their supporting vouchers. Copy of accounts. Vouchers. Rules. Retained copy.

Note 1.—RULE 13. And in case any officer or agent whose duty it is to collect and receive moneys arising from the revenues of the Islands of whatever kind, and to make disbursements of such moneys for any purpose, shall fail to render complete accounts of such receipts and disbursements to the Auditor, or to transmit the same within ten days after the expiration of the month to which they pertain, or shall neglect to render the same when requested to do so, it shall be the duty of the Auditor forthwith to report such case to the Governor-General for proper action. Failure to render complete accounts.

RULE 21. Except as hereinafter provided, the officers or agents authorized to receive and collect moneys arising from the revenues of the Islands, of whatsoever kind, shall be required to pay the full amounts received and collected by them, respectively, to the Treasurer of the Islands, and to render to the Auditor monthly accounts therefor within ten days after the expiration of the month to which they pertain, accompanied by proper itemized and certified statements and returns of the revenues collected, showing when, by whom, and on what account paid.—*Act 90, February 28, 1901.* Payments to Insular Treasurer.

Note 2.—SEC. 4. All officers, agents, or other persons receiving public moneys shall render distinct accounts to the Insular Auditor of the application thereof, according to the appropriations under which the same may have been advanced to them.—*Act 145, June 21, 1901.* Accounts to Auditor.

Note 3.—SEC. 3. The provincial treasurer shall take up on his account-current rendered to the Auditor all money deposited on account of sales of rice under the provisions of Rice-sale moneys.

this Act, as a reimbursement to the road and bridge fund, and shall forward with his monthly accounts to the Auditor a copy of the supervisor's report for the month.—*Act 759, May 21, 1903.*

Registrar of property.

(*h*) He shall also perform the duties of registrar of property pending the appointment of such registrar for the province under a new system of land registration. It shall be his duty to take possession of all the books and papers relating to the office of registrar of property, and to make an orderly arrangement thereof, and to make diligent search for such books and papers belonging to the office as are not found therein.

Property-registration fees.

Note 1.—SECTION 1. All fees received by provincial treasurers for performing the duties of registrars of property for the province, in accordance with subsection (*h*), of section nine of Act Numbered Eighty-three, as amended by Act Numbered One hundred and thirty-three, shall belong to the provincial government, and the additional clerical force, if any, needed for the performance of such duties, shall be paid from the provincial treasury.

Advice of fiscal.

SEC. 3. A provincial treasurer, in the performance of the duties of registrar of property, shall be entitled to the legal advice of the provincial fiscal. * * *

Prior fees.

SEC. 4. Fees collected prior to the passage of this Act of the kind described in sections one and two by the provincial treasurers and clerks of courts, respectively, shall belong to the officers collecting them, but the additional clerical force heretofore required for the work of the provincial treasurers as registrars and such *ex officio* notaries shall be paid from the fees so collected.—*Act 216, September 2, 1901.*

Original registration.

Note 2.—SEC. 19. *Original registration.*—Application for registration of title may be made by the following persons, namely:

—persons.

First. The person or persons claiming, singly or collectively, to own the legal estate in fee simple.

Second. The person or persons claiming, singly or collectively, to have the power of appointing or disposing of the legal estate in fee simple.

Third. The person or persons claiming, singly or collectively, to own or hold any land under a possessory information title acquired under the provisions of the Mortgage Law of the Philippine Islands and the general regulations for the execution of same.

Fourth. Infants or other persons under disability may make application by their legally appointed guardians, but the person in whose behalf the application is made shall be named as applicant by the guardian.

—corporations.

Fifth. Corporations may make application by any officer duly authorized by vote of the directors.—*Act 496, November 6, 1902, as amended by Act 809.*

—Government.

SEC. 6. The Government of the United States, or of the Philippine Islands, or of any province or municipality therein, may make application through any agency by it respectively and duly authorized.

Foreign corporations.

Foreign corporations may apply for and secure registration of title to lands in the name of the corporations, subject only to the limitations applied or to be applied to domestic corporations. Article eighteen of the

royal decree of February thirteenth, eighteen hundred and ninety-four, concerning the adjustment and sale of public lands in the Philippine Islands, and article seventy-seven of the regulations for the execution of the same, together with any other provision or provisions of existing law limiting or prohibiting the holding of land in the Philippine Islands by aliens or by foreign associations, companies, or commercial bodies, are hereby repealed.—*Act 1108, April 5, 1904.*

[For Registers of deeds, see Appendix.]

[For mineral claims, their location, recording, etc., see Acts 624, 777, 859, 1134, and Act of Congress approved February 6, 1905; coal lands, Act 1128.]

Provincial supervisor's duties.

SEC. 10. The provincial supervisor shall have supervision over the construction, repair, and maintenance of roads, bridges, and ferries of the province, except those within the inhabited portions of the pueblos and barrios thereof. It shall be the duty of the supervisor, by agreement with the president of each municipality in accordance with this section, to fix the territory within which the duty of repairing, constructing, and maintaining roads, bridges, and ferries shall fall upon the municipal government, and that in which that duty shall fall upon the provincial government, and in case of disagreement the issue shall be settled by reference to the provincial board hereinafter constituted, whose decision shall be final. The provincial supervisor shall also have charge of the construction and repair of the public buildings and offices of the provincial government, and be the custodian thereof under direction of the provincial board. All contracts for the construction, repair, and maintenance of buildings, roads, bridges, or ferries shall be let by the provincial supervisor, with the approval of the provincial board, and no payment, partial or final, upon any contract made for such work shall be made except upon the certificate of the supervisor that the same is due. Before a contract is let for work, it shall be made the duty of the supervisor to prepare proper plans and specifications and to make an estimate of the cost thereof, and submit the same to the provincial board hereinafter constituted. In preparing plans and specifications for the construction and repair of buildings for secondary schools to be undertaken by the provinces as hereinafter provided, the provincial supervisor shall consult with the Insular Architect and with the superintendent of the school division in which the province is located, and such plans and specifications shall be subject to the approval of the latter, or of the General Superintendent of Education, in accordance with the provisions of Act Numbered Seventy-four, before the work may be undertaken. It shall be the duty of the supervisor to make monthly reports to the provincial board of the condition of the roads, bridges, and public buildings of the province, and to recommend to it the repairs and new construction which are necessary. The provincial board may authorize the supervisor, by resolution duly approved by the Insular Treasurer, to appoint such permanent assistants, clerks, and employees in his office as the public service requires. After March first, nineteen hundred and two, such

Roads, bridges, and ferries.

—municipal and provincial.

Disagreements.

Public buildings.

Contracts.

Plans and specifications.

Insular Architect and division superintendents.

Monthly reports.

Assistants, clerks, and employees.

—salaries. appointments shall be made subject to the provisions of the Civil Service Act. The number and salaries of such employees shall be reported by the supervisor to the Insular Treasurer, who shall have the same power to abolish any of such offices and reduce salaries of the same as in the case of the employees of the provincial governor.

Repairs. It shall be the duty of the provincial supervisor to see that the roads, bridges, and public buildings of the province are kept in proper repair.

Stationery. All stationery and office supplies of every character shall be purchased by him upon the order of the provincial board for the use of the provincial officers, the Court of First Instance, and its officers.

Property account. He shall keep a property account in which he shall charge the provincial officers with the furniture or other personal property delivered to them and held or used by them for public purposes and shall take receipts for all supplies thus delivered by him.

Copies of contracts. Copies of all contracts made by the supervisor, with the approval of the provincial board, shall be forwarded by the supervisor to the Insular Auditor.

Bond. He shall give bond to the Government of the Philippine Islands, for whom it may concern, to secure the proper accounting for all money, property, and supplies intrusted to his custody. It shall be the duty of the Governor-General to fix the amount of the bond, and of the Insular Treasurer to approve the same and record and retain it in his custody.

Purchase through Insular Purchasing Agent.

Note 1.—SEC. 7. No articles shall be purchased or sold under the provisions of this Act for other than official purposes, and the purchaser or vendor knowingly violating this provision shall be guilty of a misdemeanor and punishable accordingly.—*Act 146, June 21, 1901.*

Requisitions.

Note 2.—SECTION 1. (*a*) Each head of a Department of the Insular Government or of the city of Manila, and each provincial supervisor, shall make written requisition from time to time upon the Insular Purchasing Agent for all property or supplies he may require, and for the payment of which he has an appropriation available.

Payment for supplies.

(*b*) Payment for all articles and supplies so furnished shall be made to the Insular Purchasing Agent at the actual cost thereof in the city of Manila, including freight and all other expenses incident to the delivery in the warehouse of the Insular Purchasing Agent at Manila, and ten per centum additional upon such cost for freight, storage, bookkeeping, breakage, and other proper charges, by the Department, Bureau, or Office, or provincial or city government receiving the same, from its available appropriations.

Executive Secretary's jurisdiction.

(*d*) The Executive Secretary for the Philippine Islands shall have jurisdiction over and approve or disapprove all requisitions for property or supplies of every kind made upon the Insular Purchasing Agent by any provincial or municipal official, by the Philippine Civil Service Board, and by all other officers of the Insular Government not by law specifically placed under the jurisdiction of one of the Executive Departments: *Provided, however,* That this provision shall not apply to the city of Manila, in which case the certificate of the Municipal Board approving the requisition shall be sufficient.

Certificate of funds on hand.

(*e*) No property or supplies of any kind purchased or procured under any requisition, as herein provided, shall be forwarded by the Insular Purchasing Agent to any province

or provincial officer or municipality until after he has received a certificate signed by the provincial treasurer or municipal treasurer, as the case may be, that there is sufficient money in the provincial or municipal treasury to pay for such property or supplies, including all proper expenses, and that the necessary sum of money has been set aside by the provincial board or municipal council and is reserved for making such payment.—*Act 820, August 4, 1903.*

[See note 1 to section 13 (*p*).]

Bureau of Engineering.

Note 3.—SECTION 1. There is hereby created under the Department of Commerce and Police the Bureau of Engineering, which shall have charge of any reconnoissances, examinations, surveys of river and harbor improvements, the construction of sewers, waterworks, and other public works requiring engineering skill, except the construction of public buildings, directed by law to be done on behalf of the Insular Government: * * * It shall also have general supervision and direction of the provincial supervisors in so far as relates to the laying-out and construction of roads and bridges or other engineering works.—*Act 584, January 8, 1903.*

—supervision by.

Provincial fiscal's duties.

Legal adviser.

SEC. 11. The provincial fiscal shall be the attorney and legal adviser of the provincial government and of each of its officers, when called upon, and they may require from him written opinions. He shall represent the provincial government in all suits brought on its behalf or against it in the courts of the province or in the courts of any other province. He shall be the legal adviser of the council and president of each municipality of the province, and shall upon the request of any president or council submit in writing his views upon any questions properly arising in the discharge of their public duties. He shall in the courts of the province represent the public in all criminal cases and perform such duties with reference to the institution of all criminal prosecutions as the Code of Criminal Procedure shall require. In cases where the interests of any municipality and of the provincial government are opposed, he shall act on behalf of the provincial government, and the municipality shall be obliged to employ special counsel. The Attorney-General shall represent the provincial government, except as hereinafter provided, in all suits for or against it, which shall come into the Supreme Court; but if he deems it necessary he may authorize the provincial fiscal to assist him in the hearing of the cause before the Supreme Court. In suits by the government of one province against the government of another, the Attorney-General shall take no part, and the provinces engaged in the litigation shall be represented in the Supreme Court by their respective provincial fiscals. When any criminal case is appealed to the Supreme Court, the provincial fiscal shall forthwith make report to the Attorney-General, explaining the question of law and fact appearing therein and the conclusions of the court; and if the Attorney-General directs, the provincial fiscal shall appear in such criminal cases in the Supreme Court on appeal. The Attorney-General shall have general supervision of all provincial fiscals, shall prepare rules for their guidance, may require reports from them as to the condition of the public business in the courts of their respective provinces,

Suits.

Municipalities.

Criminal cases.

Opposing interests.

Attorney-General.

Supreme Court.

Suits between provinces.

Appeals, criminal cases.

Supervision of fiscals.

Annual report. and shall make an annual report through the Governor-General to the Commission of the conditions of the public business in

Absence, etc., of fiscal. litigation throughout the Islands. Whenever the provincial fiscal is absent from the province, or fails or refuses to discharge his duty by reason of illness or other cause, or by reason of personal interest in a prosecution or other matter is disqualified to act

Temporary fiscal. therein as provincial fiscal, the judge of the Court of First Instance for the province is authorized and required to appoint a temporary provincial fiscal, who shall be paid out of the provincial treasury the same compensation per day as that provided by law for the regular provincial fiscal for the days actually employed.

—duties. The fiscal thus temporarily appointed shall discharge all the duties of the provincial fiscal as provided by law which the regular

Deputy fiscal and clerks. provincial fiscal fails or is unable to perform. The provincial fiscal of any province may, by authority of the provincial board, have a deputy fiscal, and a clerk or clerks, to be appointed by the provincial fiscal, at such salaries, out of the provincial treasury, as may be allowed, with the concurrence of the Insular Treasurer: *Provided*, That after the first of March, nineteen hundred and two, such clerk or clerks shall be selected in accordance with the rules and restrictions of the Civil Service Act.

Attorney-General. **Note 1.**—SEC. 45. *Duties of the Attorney-General.*—The Attorney-General shall perform the following duties:

* * * * *

Assistance for fiscal. (*e*) He shall, when required by the public service, or when directed by the Chief Executive, repair to any province in the Islands and assist the provincial fiscal there, in the discharge of his duties, and shall assist the provincial fiscal in any prosecution against an officer of the Government.

Suits. (*f*) He shall, at the request of the Chief Executive, or other proper officer of the Insular Government, institute and prosecute a suit on any official bond or any contract, in which the Government of the Islands is interested, upon a breach thereof, and prosecute or defend for the Insular Government all actions, civil or criminal, relating to any matter connected

Assistance by fiscal. with either of the offices of the Insular Government; and he may require the service or assistance of any provincial fiscal in and about such matters or suits.—*Act 136, June 11, 1901.*

Opinions. **Note 2.**—SEC. 2. (*i*) The Attorney-General shall give his opinion in writing to * * * any provincial fiscal, when requested in writing, upon any question of law relating to their respective offices.—*Act 523, November 17, 1902.*

Lawyers to aid fiscals. **Note 3.**—SEC. 17. *Fiscals may be aided by lawyers appointed by Attorney-General; duties of such appointees; compensation.*—It shall be lawful for the Attorney-General to appoint any lawyer, either a subordinate from his office, or, with the approval of the Secretary of Finance and Justice, a competent person not in the public service, temporarily to assist the fiscal of a province or district in the discharge of his duties

Powers. and to represent the Attorney-General in such matters. The person so appointed shall have all the powers of the Attorney-General or Solicitor-General in the conduct of causes in which the Government is interested and to which he may be assigned.

Salary or compensation.

If such appointee is not receiving a salary from the Government he may be allowed by the Attorney-General, with the approval of the Secretary of Finance and Justice, any sum not exceeding thirty Philippine pesos per day for the time employed and his actual traveling expenses incurred in the performance of his duties.—*Act 867, September 5, 1903.*

Examiners of title.

Register or fiscal.

Additional compensation.

Half fees.

Note 4.—SEC. 2. In case no examiner of titles has been appointed for a judicial district, or in other cases where such action is deemed advisable, the Secretary of Finance and Justice may issue an order that the register of deeds or the provincial fiscal of any province shall perform the duties of examiner of titles within his province, either permanently or until a regular examiner of titles shall be appointed for the judicial district within which the province lies; such order may be revoked at any time by the Secretary of Finance and Justice. In case such order is issued, the register of deeds or the provincial fiscal, as the case may be, shall be entitled, in addition to his regular salary as register of deeds or as fiscal, to receive from the clerk of the court one-half the fee of five dollars provided by law for an examination of title, and the remainder of the fee and the percentage on the value of the land shall be paid into the Insular Treasury, notwithstanding the provisions of section thirteen of this Act or any other provisions of existing law.—*Act 1108, April 5, 1904.*

Assistance for Chief of Bureau of Forestry.

Note 5.—SEC. 24. * * * When in his opinion the public interests so require, the Chief of the Bureau of Forestry may make application to the examiner of the Court of Land Registration or the fiscal of the province in which the land lies for such assistance as may be necessary in the examination of the titles thereof, with a view to their registration in the Bureau of Forestry; and upon the receipt of such application it shall be the duty of the fiscal or examiner of titles, as the case may be, to render the assistance applied for by the Bureau of Forestry.—*Act 1148, May 7, 1904.*

[See note 1 to section 9 (*h*).]

First Instance.

—actions.

Court officer.

Note 6.—SEC. 62. *The fiscal.*—The provincial fiscal, chosen in accordance with the Provincial Government Act, shall represent the provincial and Insular governments in his province in all actions or prosecutions in a Court of First Instance in the manner provided in the Provincial Government Act. He shall be an officer of the court and subject to its directions in relation to official matters pending in the Court of First Instance.—*Act 136, June 11, 1901.*

Temporary detail.

—to another province.

Per diem.

Note 7.—SECTION 1. The Secretary of Finance and Justice is hereby authorized, in the interests of the public service, to direct the temporary detail of any provincial fiscal from one province to any other province in the Islands to perform there such duties as may be assigned to him by the Secretary of Finance and Justice, any existing law to the contrary notwithstanding. The actual and necessary traveling and living expenses of a provincial fiscal so detailed shall be paid by the province to which he is temporarily assigned: *Provided, however,* That the Secretary of Finance and Justice may direct the payment by such province of a fixed per diem in lieu of actual expenses.—*Act 1125, April 27, 1904, as amended by Act 1153.*

Habeas corpus appeals.

Note 8.—SECTION 1. Whenever a writ of habeas corpus is made returnable before a judge of the Supreme Court, or before a Court of First Instance or a judge thereof, either in term time or in vacation, an appeal may be taken from the judgment of the judge or court to the Supreme Court of the Philippine Islands, whether the judgment be that the person alleged to be unlawfully detained should be released and set at liberty or that he shall be remanded to the custody of the officer or the person detaining him. The appeal shall be taken in the manner in this Act provided. If the prisoner is ordered to be remanded by the judge or court, the appeal, if taken, shall be in the name of the prisoner. If the order of the court or judge be that the prisoner should be released, the appeal shall be taken in the name of the officer or person detaining him. But if the detention is by reason of civil proceedings, the party in interest or the person who caused the imprisonment or detention shall be entitled to control the appeal in the case last referred to. If the imprisonment or detention is by virtue of criminal proceedings, against the prisoner, the fiscal of the province or the prosecuting attorney of the city of Manila, as the case may be, shall be entitled to control the appeal on behalf of the Government, subject to the right of the Attorney-General to intervene and represent the Government in all such cases.—*Act 654, March 4, 1903.*

—civil.

—criminal.

Investigation of crimes.

Note 9.—SEC. 2. The fiscal of any province may, if he deems it wise, conduct investigations of crimes and misdemeanors by taking oral evidence of reputed witnesses, and for this purpose may issue subpœnas summoning witnesses to appear and testify under oath before him, and the attendance or evidence of absent or recalcitrant witnesses may be enforced by application to the justice of the peace of the municipality in which the investigation is being held, or the Court of First Instance of the province. No witness summoned to testify under this section shall be under obligation to give testimony tending to criminate himself. This section shall not be construed to authorize a provincial fiscal to act as justice of the peace in any preliminary investigation, but only as authorizing him to secure the attendance of witnesses before him in making necessary investigation for the purpose of instituting or carrying on criminal prosecutions. For the purposes named in this section each provincial fiscal is hereby authorized to administer oaths.—*Act 302, November 21, 1901.*

Examination of accounts of clerks of First Instance.

Note 10.—SECTION 1. Immediately after the close of each calendar month it shall be the duty of the treasurer and fiscal of each province to examine the collection accounts of the clerk of the Court of First Instance in such province for the said month, and to certify on his accounts as submitted to the Auditor that all collections actually made for fees accruing to the Insular Government are included therein, for the period stated, as shown by the records.

Court vouchers.

SEC. 2. It shall also be the duty of the treasurer and fiscal to certify to all services rendered in behalf of said Courts of First Instance on all vouchers submitted to the disbursing officer of the Bureau of Justice for payment. The certificate of the judge shall not be required upon such vouchers.—*Act 452, September 2, 1902.*

Provincial board.

SEC. 12. The following officers of the provincial government, to wit, the governor, the treasurer, and the supervisor, shall constitute the provincial board. The governor shall be the

presiding officer of the board. The provincial secretary shall be the secretary of the board and keep its minutes, but shall not be a member thereof.

[See note 1 to section 16.]

Duties of board.

SEC. 13. It shall be the duty of the provincial board:

Tax rate.

(*a*) To fix the rate per centum of ad valorem taxation to be imposed upon the real estate of the province for provincial purposes within the limits hereinafter prescribed.

Court-houses.

(*b*) To provide by construction or purchase or renting suitable offices for the provincial officers, and a court-house containing a room or rooms suitable for the holding of court and for offices for the court officers and a provincial jail in the municipality fixed by law as the capital of the province.

Jail.

Weather station rooms.

Note.—SECTION 1. In each province where a first or second class station of the Philippine Weather Bureau is provided for by law at the provincial capital, the provincial board shall assign a room or rooms adequate for the installation of the meteorological instruments and office equipment of the station, and to afford sleeping accommodations for the observers. The room or rooms shall be in the provincial building if practicable, but if there is no suitable room available in the provincial building, then the board shall provide such a room or rooms by rental or by construction, and the expense incurred by reason of such rental or construction shall be a charge upon the funds of the province.

Adequacy of rooms.

SEC. 3. The question of the adequacy of rooms furnished by provincial or municipal governments under the provisions of sections one and two of this Act shall be determined in each instance by the Director of the Philippine Weather Bureau, subject to an appeal to the Governor-General, whose decision shall be final.—*Act 368, March 4, 1902.*

Vault or safe.

(*c*) To furnish a suitable vault or safe to the provincial treasurer, in which he shall keep the provincial and other public funds as long as they are in his custody, except as hereinafter provided.

Roads and bridges.

(*d*) To order, in its discretion, the construction, repair, or maintenance of roads, bridges, and ferries within the portions of the province fixed under section ten of this Act as within its control on the recommendation of the provincial supervisor, and to approve or reject contracts for such construction and repair, and the construction and repair of provincial buildings let by the provincial supervisor.

Purchase of wheels.

Note 1.—SECTION 1. The provincial board of any province organized under the Provincial Government Act is hereby authorized, out of any funds available for the general purposes of the provincial government, to purchase not exceeding two hundred and fifty pairs of wheels, with the corresponding axles and with tires of a width not less than two and one-half inches, and to sell the same in the province at the price of purchase, together with the expense of their transportation to the province, for the purpose of showing the inhabitants how Act Numbered Seven hundred and seventy-four [section 43 (*j*) of the Municipal Code] can be properly complied with.—*Act 902, September 25, 1903.*

Cart and sledge Act, extensions.

Note 2.—SECTION 1. The provincial boards of the various provinces of the Islands organized under the provisions of Act Numbered Eighty-three are hereby authorized, in their discretion, to extend the time within which may be used carts with wheels having tires less than two and one-half inches in width and with wheels rigid with the axles, and all sledges, to a date not later than the thirty-first day of May, nineteen hundred and four.—*Act 1023, December 10, 1903.*

[See note 2 to section 43 (*j*) of The Municipal Code.]

Provincial funds for roads and bridges.

Note 3.—SECTION 1. The provincial board of any province organized under the Provincial Government Act is hereby authorized, in its discretion, to expend a portion of the funds in the provincial treasury for the construction and repair of roads and bridges in the inhabited parts of the province whenever the board shall determine that the municipality within the inhabited parts of which such roads and bridges are situated is financially unable to make the construction or repairs referred to, and that the construction or repair of such roads and bridges is of general importance to the province and ought to be made in whole or in part out of provincial funds, anything in existing legislation to the contrary notwithstanding.

Roads through municipalities.

SEC. 2. In case the provincial board shall determine that a road or bridge of general importance to the province, within the inhabited portion of a municipality, is in need of repair, and shall notify the municipal council of the municipality in which such road or bridge is situated of the necessity of such repairs, and the municipal council shall fail for thirty days to proceed to make the repairs required, the provincial board is hereby authorized to make such repairs out of provincial funds and to assess the whole or any equitable part of the expense thus incurred against the delinquent municipality, taking into consideration in such assessment the ability of the municipality to bear the whole or any portion of the expense, and the utility of the road or bridge for the general interests of the province: *Provided*, That the authority granted in this and the preceding section shall not apply to purely local roads or bridges. It shall be the duty of the municipal treasurer to pay to the provincial treasurer such sum or sums as may be assessed against the municipality by virtue of the provisions of this section.—*Act 443, August 6, 1902.*

Payments to treasurer.

Boundary roads, agreement.

(*e*) To agree, upon the recommendation of the provincial supervisor, with the provincial board of an adjoining province on the terms within the limitations of law, upon which roads forming the boundary between the two provinces, and bridges and ferries crossing streams forming such boundary shall be constructed, repaired, or maintained under the joint control of the two provincial governments.

Suits.

(*f*) To direct, in its discretion, the bringing or defense of suits on behalf of the provincial government and to compromise the same upon the recommendation of the provincial fiscal and the approval of the judge of First Instance for the province.

Salaries, payment.

(*g*) To order the monthly payment of all salaries provided by law and the payment of all lawfully contracted indebtedness, by directing the issue of warrants upon the provincial treasurer.

Warrants.

Every warrant shall be drawn by the governor and countersigned by the secretary, and shall recite the cause and purpose of

drawing the same, the date of the resolution of the board authorizing it, and the page of the minutes of the board's proceedings in which it is recorded. Should the provincial treasurer deem any warrant drawn to be for an unlawful or unauthorized purpose, he may suspend payment of the same, and refer the question arising to the Insular Auditor, whose decision shall be mandatory upon him and conclusive upon the provincial board. Suspension of payments.

Note 1.—SECTION 1. Provincial boards are hereby authorized to appropriate provincial funds for the payment, in whole or in part, for buildings or personal property destroyed by order of municipal, provincial, or Insular health boards: *Provided, however,* That nothing herein contained shall be construed as affecting the right of such health boards to require the owners of buildings to keep the same in sanitary condition, or to abate the same as nuisances if not so kept, without compensation; the purpose of this section being to authorize the payment provided for above in such cases as may seem to the provincial boards equitable and just. Payment for property destroyed.

SEC. 2. Provincial boards are hereby further authorized to loan money to any municipality within their respective provinces for the purpose of combating contagious diseases when such municipality has not in its treasury funds sufficient to combat contagious diseases prevalent or likely to become prevalent in such municipality, and to meet its other necessary and lawful expenses.—*Act 391, April 18, 1902.* Loans to municipalities.

Note 2.—SECTION 1. The provincial board of any regularly organized province is hereby authorized in its discretion to expend such amounts as may appear necessary for the purchase of rice to be sold to laborers actually at work on the roads and bridges of the province. Payments on this account shall be made from the road and bridge fund of the province and all money derived from sales shall be deposited in the provincial treasury to the credit of said fund.—*Act 759, May 21, 1903.* Rice, purchase and sale to laborers.

Note 3.—SEC. 2. It is hereby made the duty of the provincial board of each and every province to prescribe a suitable uniform for the municipal police of each and every municipality, with a proper insignia to indicate the municipality to which the police belong. Authority is also hereby given the provincial board of each province to fix the number of police which is required to be maintained by each and every municipality of the province. In the event that the provincial board shall find that any municipality is unable properly to uniform and maintain the number of policemen fixed by the provincial board, the latter is authorized to vote necessary aid for the maintenance of such police out of provincial funds. In the event the provincial board should not have provincial funds adequate for this purpose it may apply to the Commission for aid in this behalf.—*Act 781, June 1, 1903.* Police uniforms.

[For rewards for capture and conviction of ladrones, etc., see notes 4 and 5 to section 7.]

(*h*) To authorize the provincial treasurer to deposit so much of the provincial funds as may not be needed in the near future Deposits in bank.

Interest.

for public use in a bank of deposit of approved standing in the Islands. All interest paid on such deposit shall inure to the benefit of the provincial treasury, and no funds shall be deposited in the bank by the treasurer until there shall be spread upon the minutes of the board a resolution reciting and approving the exact terms of the contract of deposit in the bank. The bank shall certify the weekly balances of provincial funds held by it to the provincial governor and to the Treasurer of the Islands:

Weekly balances.

Deposits with Insular Treasurer.

Provided, That the provincial treasurer of any province organized under Act Numbered Eighty-three, or any other Act of the Commission, shall deposit his surplus provincial funds with the Insular Treasurer whenever the Insular Treasury shall be designated as the depository for the provincial funds of the province by the Insular Treasurer.

Tax levy.

(*i*) To levy upon the real estate of the province for provincial purposes, an annual tax of not exceeding three-eighths of one per centum upon the value of the same as assessed in accordance with the Municipal Code. Of the three-eighths of one per centum thus permitted to be levied, one-eighth of one per centum shall be levied in any event only for the construction and repair of roads and bridges in the province, and even if the board fails to levy the same, the treasurer is required to collect it, and, when collected, it shall be used only for the purpose for which it is levied. The remaining two-eighths of one per centum, or any part thereof, may be levied in the discretion of the board and applied to any purpose authorized by this Act. After the provincial board shall have by resolution fixed the rate per centum of the land tax for the province for the current year and before the period fixed for its collection under the law it may for good cause, in its discretion, change the rate per centum thus fixed by increase or decrease within the maximum and minimum limits fixed by law and the provincial treasurer shall make his collections in accordance with the change.

Roads and bridges.

General purposes.

Change of rate.

[See notes to section 49 (*a*) of the Municipal Code.]

Assets of separated or consolidated municipalities.

Note.—SEC. 2. Whenever one or more barrios or any other part of an existing municipality shall be separated from such existing municipality, either to form a new municipality or to be added to another existing municipality, or in cases of the consolidation of parts of two or more municipalities into a new municipality, or in cases in which an old municipality is divided and a portion thereof assigned to one new municipality and a portion to another, it shall be the duty of the provincial board equitably to divide the funds on deposit in the treasury of the existing municipality to be divided, and the taxes payable to such municipality and uncollected, and to apportion both the funds and the taxes to the parts of the divided municipality as equity may require, having such regard as may seem proper to the amount of taxes produced by the respective parts of the municipality whose territory is divided. In case any municipality affected shall be aggrieved by the disposition made of such funds or taxes an appeal may be taken within twenty days after the action of the provincial board from the decision of the provincial board to the Governor-General, whose decision shall be final.—*Act 726, April 7, 1903.*

(*j*) To hold regular weekly meetings upon a day to be fixed by the board, and special meetings upon the call of the governor. The meetings of the board shall be open to the public. Meetings.

Note.—SECTION 1. In all cases of municipal ordinances regulating religious processions or closing municipal cemeteries an appeal may be taken from the enforcement of such ordinance or ordinances to the provincial board of the province by the persons interested therein. The provincial board, upon a sufficient notice to the interested parties and upon hearing, shall confirm, modify, or nullify such ordinance or ordinances as it may deem best for the public interest, its decision in the matter to be final: *Provided, however,* That where such ordinance or ordinances have been enacted not for the public good but in bad faith and because of prejudice or hatred, the Court of First Instance having jurisdiction of the municipality and province shall have power, upon complaint properly filed, to enjoin the enforcement of such ordinance or ordinances in whole or in part because of such bad faith, prejudice, or hatred only. Upon questions involving the public health the opinion of the president of the provincial board of health shall be requested by the provincial board, but his opinion shall be advisory only.—*Act 469, October 6, 1902.* Ordinances, religious processions and cemeteries. Questions of public health.

[For the authority of the provincial board over municipal orders in general, see section 41 of Municipal Code. For authority to fix dates of conventions and to call special meetings of municipal presidents, see section 44 and notes appended thereto.]

(*k*) To adopt, by resolution, regulations for the suppression of any agricultural pest like locusts or cattle disease, to post the same in five conspicuous places in each pueblo, to provide for enforcement of same by fixing penalty for their violation not exceeding one hundred dollars' fine or thirty days' imprisonment, to confer jurisdiction upon justices of the peace of the province to try violators of such regulations and to appropriate from the provincial treasury funds for the necessary expenses in organizing the temporary force of employees needed to enforce the regulations and in paying costs of prosecutions before justices of the peace. Agricultural pests.

Note.—SECTION 1. In addition to the powers now conferred by law upon provincial boards, the provincial board of each province shall have the power to take such steps as may seem necessary to suppress the pests of locusts, and for this purpose to offer and pay from the general funds of the province a fixed amount for locusts caught and produced for destruction.—*Act 542, December 2, 1902.* Locusts.

[See notes 17 and 18 to section 7.]

(*l*) To adopt rules regulating the hours of employment of the subordinates in the various provincial offices. Hours of labor.

[For hours of labor, leaves of absence, and transportation, officers and employees in the civil service, see Acts 1040 and 1276 and Civil Service Rules of 1904.]

Seal. (*m*) To provide a seal for the province.

School buildings. (*n*) To provide, if deemed expedient by the provincial board, by construction or purchase, or renting, such school building or buildings in the province as in the opinion of the board may be

Secondary instruction. necessary, to be used for the free secondary instruction of pupils resident in the province, such secondary instruction being understood to include, in addition to academic and commercial subjects, manual training, instruction in agriculture, and normal-school

Expenses. instruction, and to provide for the payment of all expenses of maintaining such public school or schools of secondary instruction as may be established in the province, and the schools in their

Supervision. establishment and conduct shall be subject to the general supervision of the division superintendents and the General Superintendent of Education in accordance with the provisions of Act

Temporary provision. Numbered Seventy-four: *Provided*, That temporarily and until such time as the Commission shall decide that the condition of the finances of the province will justify for the future the payment of the salaries of teachers and the expense of supplies and equipment for secondary schools from the provincial treasury, such salaries and expense may be borne by the Insular Govern-

High-school tuition. ment: *Provided further*, That if for any reason a province is not prepared to establish a secondary or high school, the provincial board of such province may provide from the provincial funds for the payment of the tuition, in a high school in any other province

—Manila or elsewhere. or in the city of Manila, of such pupils as may wish to enter such high school and are declared by the proper examining authorities of the school which they wish to enter to be fitted to receive secondary instruction; and the principal of the high school in question shall, provided the provincial board of the province in which the school is located, or the Municipal Board of the city of Manila, as the case may be, shall approve of the admission of pupils from other provinces, make provision for their accom-

Provincial support. modation, and when the school to which such pupils are admitted is a provincial school, the provincial board may authorize and direct the provincial treasurer to collect from the province sending them a reasonable tuition fee for each pupil so admitted. When the school is in the city of Manila, the Municipal Board of Manila may make provision for the collection of such fee.

Bureau of Education. **Note.**—SECTION 1. A Bureau of Education for the Philippine Islands, under the executive control of the Department of Public Instruction, is hereby established, the central office of

Instruction free. which shall be in the city of Manila. All primary instruction in the schools established or maintained under this Act shall be free, and all secondary instruction in the schools established by the several provinces shall be free at least to the pupils resident in the provinces in which the schools are established.

Native teachers. SEC. 9. Each division superintendent shall, subject to rules prescribed by the General Superintendent under section three (*m*), appoint the native school-teachers to serve in the schools within his division and shall fix their salaries from year to year within the limits prescribed by law, care being taken that only such teachers shall be appointed and such salaries fixed as the funds of the province or municipality concerned

may warrant. He shall examine the schoolhouses occupied for public instruction within his division with a view to determining their suitableness and hygienic condition. Should the schoolhouse in which any school is conducted appear to the division superintendent to be unsuitable and dangerous to the health of the children, and should no other schoolhouse be available, he shall have power, subject to the approval of the General Superintendent, to discontinue such school, and it shall be unlawful thereafter to use the schoolhouse thus condemned for public school purposes. * * * He shall appoint one-half of the local school board in each pueblo in his division as provided in section ten.

Examination of schoolhouses.

Discontinuance.

Local school board.

SEC. 10. There shall be established in each municipality organized under any general order of the Military Governor or under such municipal code as may be hereafter enacted, a local school board consisting of four or six members, as the division superintendent may determine, in addition to the president or alcalde of the municipality, who shall be a member ex officio. One-half of the members, except the member ex officio, shall be elected by the municipal council and the remaining half shall be appointed by the division superintendent, and the term of office of all members, holding by appointment or election, shall be two years and until their successors shall have been duly elected or appointed.

—membership.

Election and appointment.

SEC. 11. The appointed or elected members of the local school board may, after due notice and hearing, be removed at any time by the division superintendent, subject to the approval of the General Superintendent of Education, who shall have power to suspend such members temporarily.

Removals.

SEC. 12. It shall be the power and duty of the local school board—

Local school board's power and duty.

(*a*) To visit from time to time the schools of the pueblo and to report bimonthly to the division superintendent their condition and the attendance of pupils;

(*b*) To recommend sites and plans to the municipal council for schoolhouses to be erected;

(*c*) Where there are two or more schools in the pueblo, to adopt rules, subject to the supervision of the division superintendent, for assigning the pupils of the pueblo to the several schools;

(*d*) To report annually to the municipal council the amount of money which should be raised for the current year by local taxation for school purposes;

(*e*) To report, whenever it shall deem necessary, directly to the general superintendent as to the condition of the schools of the pueblo and to make suggestions in respect thereto as may seem to it expedient.

SEC. 13. Every pueblo shall constitute a school district and it shall be the duty of the municipal council thereof to make as ample provision as possible by local taxation for the support of all the schools established within its jurisdiction. In exceptional cases, where the topography of the country or the difficulty of communication between parts of the same pueblo require it, the division superintendent may attach a part of one pueblo to the school district of another and shall, in such case, fix the amount which it will be just for the municipal council of the former to contribute to the annual school expense of the latter.

School districts.

SEC. 14. The English language shall, as soon as practicable, be made the basis of all public school instruction, and soldiers may be detailed as instructors until such time as they may be replaced by trained teachers.—*Act 74, January 21, 1901, as amended by Act 477.*

English language.

[See sections 39 (*ff*) and 43 (*b*) of the Municipal Code.]

Make loans to municipalities.

(*nn*) To make loans, when deemed expedient by the provincial board, out of provincial funds not otherwise appropriated, to municipalities of the province for the construction or repair of school buildings or for other school purposes: *Provided, however,*

Total.

That the total sum so loaned in any one fiscal year shall not exceed ten per centum of the gross regular income of the province

Repayment.

for the previous fiscal year: *And provided further,* That such loans shall be made payable without interest by the municipalities to the province not later than the end of the succeeding fiscal year.

Division superintendent's rooms.

(*o*) To provide and equip for the division superintendent of schools the necessary room or rooms for his office and for use in storing and distributing supplies. In case any division embraces more than one province, such room or rooms and equipment shall be provided by the province in which the division superintendent maintains his residence.

Requisitions for supplies.

(*p*) To forward to the Executive Secretary requisitions upon the Insular Purchasing Agent for property or supplies made under the provisions of Act Numbered One hundred and forty-six, as amended, and to accompany the same with a certified copy of a

Resolutions making appropriations.

resolution by the provincial board or municipal council making the necessary appropriation to cover the cost and expenses thereof; and, also, when notified by the Insular Purchasing Agent that he is ready to make the shipment, to forward to him a certificate by the provincial treasurer or municipal treasurer, as the case may be, showing that there is sufficient money in the provincial or municipal treasury to cover the cost and expenses incurred by reason of the requisition, and that the money required to make the payment has been set aside by the board or council and is

Treasurer's duty.

reserved for the purpose. It is hereby made the duty of the provincial treasurer or municipal treasurer to issue such certificate, if the facts warrant the issue thereof, upon the request of the

Money to be held.

provincial board or municipal council. After the making of an appropriation by the provincial board or municipal council for the purpose above mentioned the money thus set aside shall not be withdrawn by the provincial treasurer or municipal treasurer for any other purpose, whether by direction of the provincial board or municipal council or otherwise, under penalty of dismissal of such provincial or municipal treasurer.

[See notes to section 39 (*c*) of the Municipal Code.]

Emergency purchases.

Note 1.—SECTION 1. * * * In cases of emergency or where the public interest shall require, the Governor-General shall have power to authorize the head of any Department or Bureau, or any provincial government, to make purchases directly and not through the Insular Purchasing Agent, the provisions of this law to the contrary notwithstanding. In cases where the Governor-General exercises the power herein conferred he shall make provision, in the order conferring the authority, for such limitations upon the method of purchase as shall secure the lowest prices consistent with the emergency presented and the conditions of the market.—*Act 231, September 20, 1901.*

Supply store.

Note 2.—SECTION 1. The supply store of the Philippines Constabulary and its branches are hereby authorized and

directed to sell, in the manner prescribed in Acts Numbered Two hundred and forty-two and Seven hundred and eighty-nine, such food supplies and other articles as they may be authorized to keep in stock to all officers of the Insular Government or of the provincial governments requiring the same for official use, and for the purchase of which said officers or public institutions may have available appropriations.—*Act 967, October 31, 1903.*

Surveys and examinations.

(*q*) To order, in its discretion, the execution by the supervisor, at provincial expense, of such minor surveys and examinations as may be necessary to determine the advisability of making public improvements, either by the provincial government or the Insular Government, within the jurisdiction of the province: *Provided,* That no survey or examination costing more than one thousand pesos, Philippine currency, shall be commenced without the previous approval of the Consulting Engineer to the Commission.

Cost.

Provincial launches.

Note 1.—SECTION 1. In any province in which the provincial board is maintaining a launch or other vessel for the transportation of its officers and for other public purposes, the provincial board is authorized to transport nonofficial passengers and freight from one place in the province to another and to fix a reasonable tariff for such carriage, and to adopt regulations to govern the officers in charge of such launch or other vessel in respect to the transportation of nonofficial passengers and freight: *Provided, however,* That nonofficial passengers and freight shall be received only when consistent with the carriage of all official passengers and freight and that the business hereby authorized to be done by the provincial board with its official launch shall be so arranged as not to compete with regular commercial lines transporting passengers or freight between points in the same province, it being the intent of this section merely to permit the provincial board to supply transportation for the public where the same can not be otherwise obtained. All moneys received by virtue of this section shall be paid into the provincial treasury and shall be considered as provincial funds available for expenditure by the provincial board, as provided by law, for the general purposes of the provincial government.—*Act 1090, March 22, 1904.*

Nonofficial passengers and freight.

Moneys.

Purchase and sale of draft animals.

Note 2.—SECTION 1. Whereas the supply of draft animals in the Philippine Islands has been greatly depleted by rinderpest and other diseases, provincial boards are hereby authorized to appropriate provincial funds for the purchase of draft animals for breeding purposes, for the payment of transportation charges upon such animals, and for their maintenance.

Use of animals.

SEC. 2. Draft animals purchased by provincial boards shall be used, under such rules and regulations as the several provincial boards may prescribe and the Chief of the Bureau of Agriculture may approve, to restock provinces with breeds heretofore commonly in use or to improve the breeds of such animals or to introduce new breeds.

Selection.

SEC. 3. The Chief of the Bureau of Agriculture shall aid provincial boards in their selection of draft animals with such information as he may be able to furnish relative to the breeds likely to give the best results in the several provinces, the places where they may be obtained, and the probable cost of purchase and transportation.

Foreign purchases.

SEC. 4. Where animals are purchased outside the Philippine Islands they shall be obtained through the Insular Purchasing Agent, who shall deliver them at cost to the several provincial boards which order them, including expense of transportation, the provisions of Act Numbered Two hundred and thirty-one to the contrary notwithstanding.—*Act 482, October 16, 1902.*

Consignment of animals for sale.

Note 3.—SEC. 2. The Insular Purchasing Agent may consign to provincial boards for sale upon proper requisition such number of said carabaos or other draft animals as may be required by the board and authorized by resolution of the Commission.

Sale at auction.

SEC. 3. The Insular Purchasing Agent and provincial boards to which consignments of carabaos and other draft animals may be made in accordance with section two of this Act are hereby authorized to sell such animals at public auction or in such other manner as may be authorized by resolution of the Commission to farmers and other persons requiring and needing them to perform work or labor on the property of the buyers or on property leased, hired, or occupied by them, or in or about a business owned, managed, or conducted by them.

Certificates of purchase.

In case of the sale of cattle under this Act a certificate of purchase of the cattle, with the proper descriptions, shall be issued to such purchaser of such cattle by the Insular Purchasing Agent or the provincial treasurer for the provincial board, in the form and containing details to be set forth in regulations of the Governor-General to accord, so far as may be, with certificates of purchase required by law for private sales of carabaos: *Provided, however,* That no stamp for such

Stamps.

sale shall be required.

Notice.

SEC. 4. Where practicable, reasonable notice of all sales of carabaos and other draft animals shall be given by the Insular Purchasing Agent or the provincial board, as the case may be, and if at the time and place of sale more than one purchaser is present the privilege of choice shall be put up at

Award.

auction and awarded to the person bidding the highest sum

Price.

therefor, in addition to the minimum price for each carabao purchased, which minimum price is hereby fixed at seventy pesos, Philippine currency, for cash sales, and ninety-three pesos, Philippine currency, for part cash and part credit sales as hereafter defined.

Cash or credit sales.

SEC. 5. All animals provided to be sold by this Act shall be sold either for cash or one-third cash, one-third in one year from date of sale, and one-third in two years from date of sale, without interest, or upon such other terms as may be fixed by

Deferred payments.

resolution of the Commission: *Provided,* That all deferred payments shall be secured by pledge, mortgage, or personal guaranty satisfactory to the provincial board or the Insular Purchasing Agent, as the case may be: *And provided further,* That any part of the purchase money unpaid shall constitute

Lien.

a preferred lien on the animal sold, in favor of the Insular Government as against all persons whomsoever: *And provided*

Advance payments.

further, That where a purchaser on credit shall desire to anticipate the second installment by payment of the entire price in one year he shall be allowed to satisfy the debt by a total payment of eighty-one pesos, Philippine currency, instead of ninety-three pesos, as above provided.

Account.

SEC. 7. The provincial treasurer shall keep a true account of all sales of animals made by the provincial board under the terms of this Act, together with the consecutive numbers and brands of the animals sold, the name, address, business, or occupation of the purchaser, the full price for which sold, the cash paid, the amount due and the security given (in case of credit sales), and make a true report thereof to the Insular Auditor and to the Insular Purchasing Agent.

SEC. 8. No animal purchased under the terms of this Act for which the full price has not been paid and a certificate given therefor shall be sold, transferred, or pledged without the permission of the provincial board making the sale by resolution or of the Insular Purchasing Agent in writing, which resolution or written permission shall contain the name of the first purchaser and of the vendee, transferree, or pledgee and his business and address and a description of the animal with its brands, and shall be recorded in the books of the provincial treasurer and of the Insular Purchasing Agent. In case the permission is given by the Insular Purchasing Agent, he shall forward a copy thereof to the Insular Auditor and to the provincial treasurer of the province where the animal was originally sold, and when the permission is granted by a provincial board a copy of the resolution shall be forwarded by the provincial treasurer to the Insular Purchasing Agent and the Insular Auditor. A purchaser or his agent violating the provisions of this section shall be punished by a fine not exceeding five hundred Philippine pesos or by imprisonment not exceeding one year, or by both such fine and imprisonment as to the court may seem just.—*Act 828, August 7, 1903.*

Resale, pledge, or transfer.

Violations.

SEC. 13½. The provincial board of any province is hereby authorized, in its discretion, to extend for a period not exceeding two months the time within which the municipal boards of assessors within its province shall complete the listing and valuation of real property, by posting notices in four conspicuous places in each municipality of the province and at the door of the provincial building, stating that such postponement has been made. In the provinces where such postponement shall be made, the time when taxes on land and improvements shall become delinquent shall be postponed for a period equal to the period of the postponement with reference to the time for completing the listing and valuation of real property.

Extensions of time for listing and valuation.

Postponement of time for payment.

SEC. 14. No contract for construction of a road, bridge, or of a public building shall be entered into until the provincial treasurer shall certify that there is in the provincial treasury a sum sufficient to meet the estimated cost of the construction of the improvement which may be lawfully devoted to such purpose; and after such certificate shall be made and filed and the contract entered into, the provincial treasurer shall treat the sum thus certified as not subject to warrant except to meet the obligations of the contract.

Contracts for construction and repair.

Certificate by treasurer.

Reservation of funds.

SEC. 15. All work of repair, construction, or equipment of roads or buildings involving a greater cost than five hundred dollars, in money of the United States, shall be let to the lowest responsible bidder, after ten days' public notice of the letting by advertisement in a paper of general circulation in the province, or, if there is no such paper, by a notice posted for ten days at the main entrance to the supervisor's office in the capital of the province. If the provincial board shall regard the contract to be let and the work to be done of sufficient magnitude, it may authorize the supervisor, in addition to giving the public notices above required, to advertise for bids in a newspaper published in the city of Manila. The supervisor is authorized to reject any or all bids, and if the bids are too high, he may recommend to

Public works exceeding $500.

Public letting.

Advertisement in Manila.

Rejection of bids.

Material and labor.

the board that he be allowed to purchase the material and hire the labor and himself supervise the work and the board may then authorize such a course.

Books and records.

SEC. 16. The Insular Treasurer shall prescribe the method of keeping the ledgers and records of the provincial treasurers, and shall prepare such rules and regulations relative to the administration of the affairs of their offices as may be necessary. The necessary books and forms shall be furnished to the provincial governments by the Insular Treasurer at cost.

Forms.

Accounts.

The Insular Auditor shall prescribe the manner in which the provincial treasurers shall render accounts submitted to him for settlement, as provided by rule twelve of Act Numbered Ninety, and issue instructions relative to the rendition of such accounts, as provided in rules twelve and forty-four of said Act. For assistance in the audit of the accounts of provincial treasurers, the Insular Treasurer shall forward to the Insular Auditor copies of all resolutions of provincial boards approved by the Insular Treasurer authorizing the appointment of assistants, deputies, and other employees, and fixing their salaries.

Audit.

Inspection.

The books, accounts, papers, and cash of the provincial and municipal treasurers shall at all times be open to the inspection of the Insular Treasurer or his duly authorized agent. At least once in every six months the office of each provincial treasurer shall be examined by a traveling examiner of the Insular Treasurer. In case such an examination discloses a shortage in the cash which should be on hand, it shall be the duty of the examining officer to seize the office and its contents and notify the Insular Treasurer and the Insular Auditor forthwith. The Insular Treasurer or his deputy shall thereupon at once take full possession of the office, the books, papers, vouchers, and cash of such provincial treasurer, close and render his accounts to the date of taking possession, and temporarily continue the public business until action is taken in accordance with section nineteen of this Act. Upon the seizure of the office, the sureties of the defaulting officer shall be at once notified by the Insular Treasurer.

Shortage.

Seizure of provincial treasurer's office.

Sureties.

Deputy of Insular Treasurer.

The deputy of the Insular Treasurer placed in charge of the office of a provincial treasurer under the provisions of this section shall render to the Insular Auditor the accounts of such provincial treasurer, and in his name to the date of taking possession, if the same are delinquent, together with a copy of his report of the examination. Upon receipt of such accounts the Auditor shall examine and audit the same without delay. Upon the completion of such examination and audit, when a defalcation is shown and it is necessary to institute legal proceedings against the sureties of the defaulting officer, the Insular Auditor shall forward to the Attorney-General a statement of the account. Such proceedings shall be brought against the sureties, under the direction of the Attorney-General, and in such suit the account as stated by the Insular Auditor shall be prima facie evidence of the amount due on the bond.

Examination by Auditor.

Legal proceedings.

Deceased provincial treasurer.

In case of a deceased provincial treasurer, the same procedure shall be pursued and upon settlement of his accounts by the Insular Auditor, the legal representatives of such deceased officer shall be furnished with a certified copy of the settlement.

Examiners' duties.

It shall be the duty of every examiner of the Insular Treasurer to file with the Insular Auditor a complete report covering every examination made by him of the office of a provincial treasurer, particularly citing therein each and every discrepancy or failure to charge a revenue, which may be discovered, and make such other reports as the Insular Treasurer may require.

Employment of examiners.

For the purpose of carrying into effect the provisions hereof, the Insular Treasurer is authorized to employ twelve examiners, or such part of that number as he may deem necessary, in addition to the force of examiners at present employed by him, each at a salary not to exceed two thousand dollars, United States currency, per annum. In addition to the duties prescribed herein, the examiners so appointed shall perform such other duties as may be ordered by the Governor-General or the Insular Treasurer.

Seizure of provincial treasurer's office.

Deputy as member of provincial board.

Note 1.—SECTION 1. In all cases in which the Insular Treasurer, by reason of the provisions of Act Numbered One hundred and thirty-three [section 16, as above] shall take possession of the office of any provincial treasurer because of alleged defalcations in his office, such treasurer shall *ipso facto* be suspended from the performance of his functions as a member of the provincial board, and the deputy placed in charge of the office of such provincial treasurer by the Insular Treasurer shall, during the time he is in charge of such office, be a member of the provincial board with all the powers and duties pertaining to the provincial treasurer.—*Act 326, December 31, 1901.*

Examiners' or deputies' per diems.

Note 2.—SECTION 1. When an examiner or deputy of the Insular Treasurer is acting as a provincial treasurer under the provisions of section sixteen of Act Numbered Eighty-three, as amended by Act Numbered One hundred and thirty-three, the per diem [$2.50] to which he is entitled under this Act shall be paid from the revenues of the province where such service is rendered during the time such examiner or deputy is acting as provincial treasurer.—*Act 466, October 2, 1904, amending Act 358.*

Losses by defalcation.

Reimbursement to province.

Note 3.—SECTION 1. In every case in which an organized province shall have suffered loss from its provincial funds through the defalcation of a provincial official bonded according to law, and the loss has been ascertained by the Auditor for the Islands, the Auditor is authorized and it shall be his duty to draw a warrant upon the Insular Treasurer for the amount thus ascertained to be lost, in favor of the provincial treasurer of the province where the loss has occurred, and an indefinite appropriation is hereby made from the funds of the Insular Treasury, not otherwise appropriated, to carry out the purposes of this section.—*Act 799, July 23, 1903.*

Levy and collection of provincial taxes.

SEC. 17. The taxes levied by order of the provincial board shall be collected at the same time and in the same manner as taxes levied for municipal purposes in accordance with the Municipal Code, and the same procedure for appeals from the board of municipal assessment to the board of tax appeals shall be open

to a taxpayer, who disputes the legality of the provincial taxes, as is afforded by the Municipal Code in respect to the municipal taxes. All the provisions of the Municipal Code for the assessment of the value of taxable property, for the enforcement of the collection of taxes, and the sale of property for delinquent taxes, together with the redemption of land so sold and the remedies therein provided for alleged unjust taxes, shall apply to the collection and enforcement of provincial taxes, including the provision for penalties, and the municipal and provincial taxes may be collected in one legal proceeding in the name of the provincial treasurer for the use of the municipality and the province.

Municipal Code applicable.

[See Chapters VI and VII of the Municipal Code, sections 49 (*a*) et seq.]

Collection of taxes.

SEC. 18. In all provinces organized under this Act, the industrial tax, the stamp taxes, and all other taxes known as inland revenue taxes, except taxes on forest products from Government lands, shall cease to be levied and collected as heretofore for the Government of the Philippine Islands from and after the thirtieth of June, nineteen hundred and one, and shall thereafter be collected as provincial and municipal taxes by the provincial and municipal treasurers, until such time as an internal-revenue law shall be enacted by the Commission. One-half of the taxes so collected shall be paid into the provincial treasury and the other one-half shall be paid into the treasuries of the respective municipalities in which they shall be collected. The treasurer of each province shall, either in person or through his deputies, or through the municipal treasurers of the province, collect, subject to the forestry regulations, the Government valuations on forest products from public lands, and each collector of internal revenue and each provincial treasurer in the Philippine Islands shall make to the Insular Auditor and to the Chief of the Forestry Bureau itemized monthly reports of moneys received by him from taxes on forest products, giving for each payment the date when made, the name of the payor, the number of the forestry official's order under which the payment is made, the nature of the product on which the payment is made, the name of the province in which it was taken, and the amount of the payment. All moneys received by any provincial treasurer or collector of internal revenue from taxes on forest products shall be covered into the Insular Treasury by him. Collections derived from forest products on Government land under the forestry regulations shall be regarded for the purposes of this section as collected in the province where the timber is cut or the forest products obtained, although actually collected at Manila or some other place. The net amount of the collections under the forestry laws made in the provinces and in the city of Manila shall be, after July first, nineteen hundred and two, returned pro rata to the provinces to which they respectively relate, after the entire expenses of conducting the Forestry Bureau and the service under its control shall have been deducted from the

Division of collections.

Forest and internal-revenue taxes.

Deposit in Insular Treasury.

Collections from forest products.

Returns.

gross receipts. Such return shall be made as soon as the accounts of collections and disbursements shall have been settled and adjusted by the Auditor. Such returns of forestry collections to the provinces shall be made upon certification of the amount due by the Auditor, by settlement warrant, and for this purpose an appropriation of the sums so required is hereby made. One-half of all sums so returned to each province shall be covered into the provincial treasury and shall be available for all lawful provincial expenses. The remaining one-half shall be divided among the several municipalities from which came the forest products on which the original collections were made, pro rata to the amounts originally collected on products from each municipality. In the case of internal revenue collected in unorganized provinces and returned to them for disbursement upon organization, and in that of collections on forest products made at Manila where it is possible from the records in the office of the Acting Collector of Internal Revenue, the Forestry Bureau, and the provincial treasurer to determine to what municipality such funds belong, the provincial treasurer shall transfer such funds to the province, and if at any time the provincial treasurer shall ascertain to what municipality such funds were due he shall reimburse such municipalities for the amounts respectively due them from provincial funds. The stamps required by law for the collection of taxes shall be furnished to provincial treasurers by the Insular Treasurer, who shall obtain the same from the City Assessor and Collector of Manila in sufficient quantities for the purposes of this section, giving a proper receipt therefor. The provincial treasurer receiving the stamps shall receipt for the same to the Insular Treasurer. The Insular Treasurer shall render a monthly account-current to the Insular Auditor of the stamps furnished by him to provincial treasurers, supporting the same by proper vouchers. Provincial treasurers shall render for each month a report of stamps sold and stamps on hand to the Insular Auditor.

Certification by Auditor.

Division.

Unorganized provinces.

Stamps.

Monthly accounts of stamps.

[See notes to section 49 (*a*) of the Municipal Code.]

Note 1.—SECTION 1. All provincial treasurers, municipal councils, and other authorities of every kind in the Philippine Islands who have authority to fix the salaries of municipal officers and employees are hereby authorized and directed to fix such salaries in Philippine currency instead of in Mexican currency, anything in existing law to the contrary notwithstanding. All such salaries heretofore fixed in Mexican currency shall, after January first, nineteen hundred and four, be payable in Philippine currency at the same amounts as now provided by law in Mexican currency, and shall remain fixed at such amounts in Philippine currency until changed by competent authority.

Salaries fixed in Philippine currency.

SEC. 3. On and after January first, nineteen hundred and four, all compensation that is provided by law for Insular or provincial officers and employees, wherever such compensation is fixed in Mexican currency, and all official fees and charges, Insular, provincial, or municipal, wherever such fees are fixed in Mexican currency, shall be payable in Philippine currency on the basis of one Philippine peso for one Mexican dollar.—*Act 1032, December 28, 1903.*

Basis of conversion of Mexican.

Note 2.—

ARTICLE XI.

Stamp taxes.

STAMP TAXES ON SPECIFIED OBJECTS.

SEC. 116. There shall be levied, collected, and paid for and in respect to the several bonds, debentures, or certificates of stock and of indebtedness, and other documents, instruments, matters, and things mentioned and described in this section, or for or in respect to the vellum, parchment, or paper upon which such instruments, matters, or things or any of them shall be written or printed by any person or persons who shall make, sign, or issue the same, on and after January first, nineteen hundred and five, the several taxes following:

* * * * *

Amount of tax.

Seventh. On each receipt or other memorandum for money paid, when the amount paid exceeds thirty pesos, four centavos: *Provided*, That the word "receipt" shall be construed to include every ticket, check, or receipt for the price of carriage issued by any railroad, steamboat company, or other common carrier, except as hereinafter provided: *And provided further*, That receipts given by Insular, provincial, or municipal employees for their salaries or any part thereof shall be exempt: *And provided further*, That receipts issued by any tax collector or any Government employee, whether in the employ of the Insular Government, of a province, or municipality, for money paid on account of taxes, deposits, purchase or sale of real estate or personal property, or for serivces rendered by the Government and due or to be paid into a public treasury, shall be exempt.

Exemptions.

SEC. 119. All bonds, debentures, or certificates of indebtedness issued by the Insular Government or by any provincial or municipal government shall be exempt from the payment of the stamp taxes required by this Act.

ARTICLE XVII.

Distribution of taxes and repeal of prior laws.

DISTRIBUTION OF TAXES AND REPEAL OF EXISTING PROVISIONS.

Repeal.

SEC. 146. (*a*) All existing laws, ordinances, orders, and regulations, whether enacted or made under the Spanish régime or under the Military Government in the Philippine Islands or by the Insular Government, whereby taxes are imposed upon any of the persons, objects, or occupations taxed under the provisions of this Act, and all industrial taxes and stamp taxes imposed under the Spanish régime and heretofore in force in these Islands are hereby repealed except as otherwise specially provided in this Act, and the taxes imposed by this Act are substituted in lieu thereof.

Spanish industrial taxes.

* * * * *

Distribution.

SEC. 147. Of the taxes assessed and collected by virtue of the provisions of this Act the following shall inure to the Insular Treasury and be devoted wholly to the purposes of the Insular Government, except such portion thereof as is in this article set apart for the use and benefit of the provincial and municipal governments:

First. All stamp taxes.

Second. All license taxes except licenses for the maintenance of theaters, museums, cockpits, concert halls, pawnbrokers, circuses, and billiard rooms.

Third. All taxes on the manufacture and sale of distilled spirits, including taxes on the distillation and refining or rectifying thereof, on the manufacture and sale of imitation wines and liquors.

Fourth. All taxes on fermented liquors and the manufacture and sale thereof.

Fifth. All taxes on tobacco and snuff and the manufacture and sale thereof.

Sixth. All taxes on cigars and cigarettes and the manufacture and sale thereof.

Seventh. All taxes on the manufacture of matches.

Eighth. All taxes on banks and bankers.

Ninth. All taxes on insurance companies.

Tenth. All taxes on forestry products.

Eleventh. All taxes on valid perfected mining concessions granted prior to April eleventh, eighteen hundred and ninety-nine.

Twelfth. All taxes on business, manufacture, and occupation.

For municipalities exclusively.

SEC. 148. The proceeds of the following taxes shall be for the exclusive benefit of the municipality wherein the same are assessed and collected:

License taxes on theaters, museums, cockpits, and concert halls, pawnbrokers, circuses, and billiard rooms.

Cedula taxes.

SEC. 149. The proceeds of the poll or cedula personal tax shall be one-half for the benefit of the provincial government and one-half for the benefit of the municipal government wherein the same are assessed and collected.

For provincial governments.

SEC. 150. Of the revenues accruing to the Insular Treasury by virtue of the provisions of this Act, ten per centum shall be set apart for the benefit of the provincial governments for general provincial purposes, and fifteen per centum shall be set apart for the municipal governments for general municipal purposes in accordance with law. The amounts thus set aside shall be apportioned among the several provinces and municipalities in proportion to their respective populations as shown by the census of nineteen hundred and three and shall be returned by settlement warrant to the provincial treasurers and the city of Manila quarterly, after January first, nineteen hundred and five, for disbursement and for payment to the proper municipalities. Such return shall be made as soon after the close of each quarter as the accounts of the collections for said quarter shall have been settled and adjusted by the Auditor and for this purpose a permanent appropriation of the sums so required is hereby made: *Provided*, That of the fifteen per centum of the revenues set apart by this section for the benefit of the several municipal governments, one-third thereof shall be utilized solely for the purposes of the maintenance of free public primary schools in the respective municipalities, including the payment of teachers, the building of schoolhouses, and other expenditures appertaining to the maintenance of the public schools. For the purpose of this Act the city of Manila shall be deemed as a municipality and as a province, so that in the apportionment to the several provinces and municipalities it shall receive on a basis of twenty-five per centum: *And provided further*, That the amount to be apportioned for the Moro Province and the municipalities therein shall accrue to the treasury of the Moro Province without division and shall constitute a part of the general funds of the Moro Province to be expended in the discretion of the legislative council for provincial, district, and municipal purposes.—*Act 1189, The Internal Revenue Law, as amended by Act 1283.*

For municipal governments.

Apportionment.

Application of funds by municipalities.

City of Manila.

Moro Province.

[For forest taxes and charges see the Forest Act, 1148.]

Suspensions, removals, and reinstatements by Governor-General.

SEC. 19. Should the Governor-General have reason to believe that any provincial officer is guilty of disloyalty, dishonesty, oppression, or misconduct in office, he may suspend him from the

discharge of the duties of his office, and, after due notice to the suspended officer, shall investigate the cause of suspension and either remove him, with the advice and consent of the Commission, from office, or reinstate him, as the circumstances may require; pending the suspension of the provincial officer the Governor-General shall have the power temporarily to appoint a person who shall in the interim discharge the duties of the suspended officer, and in case the suspended officer is a treasurer, to make such provision with respect to the bond of the temporary appointee as may to him seem wise. The temporary appointee shall receive the same compensation as is given by law to the permanent appointee, to be paid from the provincial treasury as other salaries. In case the suspension results in a removal, the removed appointee shall not receive any compensation from and after the date of his suspension. Should he be reinstated, it shall be in the discretion of the Governor-General to direct that his compensation, during the period of his suspension, shall be withheld, or paid from the provincial treasury. Suspension or removal under this section shall not prevent the institution of criminal proceedings against the person suspended or removed. Every provincial officer shall be subject to prosecution, for a criminal act committed by him, in the Courts of First Instance, in the same manner as any other person.

Temporary appointees.

Compensation of removed officials.

Compensation if reinstated.

Criminal proceedings.

Taking of private property.

SEC. 20. In case it should be necessary to take private property for the purpose of constructing roads or erecting public buildings, and no agreement with the owner or owners can be arrived at as to the purchase price which is satisfactory to the board, the board shall have power to declare that the property is needed for public uses and to institute, as provided by law, condemnation proceedings to appropriate the same for the use of the province.

[For the general law of eminent domain see Act 190, sections 241–253; Acts 294 and 665. For expropriation by railroads, see "Eminent domain," Appendix.]

Vacancies.

SEC. 21. Vacancies in provincial offices created by removal, resignation, or death shall be filled by appointment by the Governor-General, with the advice and consent of the Commission, within ninety days after the vacancy occurs. The appointment of a provincial governor in case of a vacancy shall be only for the remainder of the term of the person whose removal, resignation, or death causes the vacancy. In case of suspension or absence of any provincial officer, the Governor-General shall have power to appoint a person to perform the duties of the office during such absence or suspension.

Temporary absence, etc., subordinates.

Note 1.—SEC. 2. In case of the temporary absence or disability of any subordinate officer or employee in any Office or Bureau the head of such Office or Bureau may designate any other subordinate official or employee in the Office or Bureau temporarily to perform the duties of the official or employee who is thus absent or disabled, and it shall be the duty of the person so designated to perform the duties so assigned to him without additional compensation.—*Act 408, May 28, 1902.*

Temporary absence, etc heads.

Note 2.—SECTION. 1. In case of the temporary absence or disability of the head of any Office or Bureau established by law, or in case of a vacancy in any such Office, any official or employee in the Office or Bureau may be designated by the Secretary of the Department in which the Office or Bureau is established temporarily to perform the duties of such head; and it shall be the duty of the person so designated to perform the duties of the head of the Office or Bureau without additional compensation unless the order of the Secretary of the Department designating such person shall state otherwise, in which case the person designated shall receive the compensation provided in said order, not exceeding the salary attached to such office by law: *Provided*, That the provisions of Act Numbered Six hundred and twenty-six shall not apply to persons receiving the full compensation attached to the position the duties of which they are designated to perform as herein set forth. In case the Office or Bureau is not by law under the charge of the Secretary of any Department, and in case of provincial and municipal officials who are appointed by the Governor-General, the designation in this section provided shall be made by the Governor-General.—*Act 1197, July 19, 1904, amending section 1 of Act 408.*

Temporary designations, bonded positions.

Note 3.—SECTION. 1. Whenever any official or employee shall be designated by the proper authority for the temporary performance of the duties of the head of a Bureau or of any subordinate official or employee of any Office or Bureau, in accordance with Act Numbered Four hundred and eight, the person so designated shall be reimbursed for such expenses and disbursements as he is obliged to make on account of the requirements of a bond in the position to which he has been so designated; and this Act shall be retroactive so as to apply to all officials and employees who have heretofore, by reason of such designation, been caused to incur expenses in the manner in this section stated. Such reimbursement shall be made from the appropriation for the Department, Bureau, or Office in which the services are rendered by reason of such designation.—*Act 626, February 9, 1903.*

Short title.

SEC. 22. The short title of this Act shall be "The Provincial Government Act."

SEC. 23. [This section provided that the Act, as originally enacted, should take effect on its passage. Enacted, February 6, 1901.]

Vacancy in office of supervisor.

SEC. 24. In case of a vacancy in the office of provincial supervisor, or when, for any reason, such officer can not perform his duties, the provincial treasurer shall be vested with the power to purchase stationery and office supplies, and in making such purchases and in delivering the same to the provincial officers; he shall keep a property account and take the receipts required of the provincial supervisor by section ten of the Provincial Government Act.

Provincial building.

Offices and governor's residence.

SEC. 25. The provincial building shall first be used for the purpose of affording sufficient office room to all the provincial officers. If, after supplying this necessary office room, the building affords sufficient accommodation for the residence of the governor of the province, he may occupy the building for this purpose. The assignment of rooms for offices and the residence of the governor in the provincial building shall be made by the

Governor's badge of office.

provincial board. The provincial governor shall be authorized to carry, as a badge of his office, a white walking stick of white Indian cane, with gold head, gold cord and tassels.

Cedulas.

SECS. 26–38. [The provisions of these sections on cedulas, except such as have been repealed by other Acts, will now be found in Act 1189, the Internal Revenue Law of 1904. See notes.]

Note.—

ARTICLE XII.

POLL OR CEDULA PERSONAL TAX.

Cedula tax, certificates.

Persons, obligatory.

Exceptions.

SEC. 120. Every male inhabitant of the Philippine Islands over eighteen years of age and under sixty years of age, except members of the non-Christian tribes, unless otherwise provided by law, soldiers and sailors of the United States Army and Navy, civilian employees of the military branch of the United States Government in the Philippine Islands, consular and diplomatic representatives and officials of foreign powers in the Philippine Islands, paupers, insane persons, imbeciles, and persons serving a sentence of more than one year in a public prison, shall annually pay a poll or cedula personal tax by purchasing a certificate of registration as hereinafter provided: *Provided*, That it shall be the duty of provincial treasurers to issue certificates of registration to males eighteen years of age and under or sixty years of age and over, to females of any age, and to all other persons specifically exempted, who may request such certificates and pay the price imposed in the next succeeding section.

Issue upon request.

Sale of certificates.

SEC. 121. Certificates of registration shall be sold by all provincial treasurers, or other authorized deputies, on and after the first Monday in January, nineteen hundred and five, and prior to the last Saturday in April in each year thereafter, at the uniform price of one peso, and on and after the last Saturday in April until the first Monday in January, next following, at the uniform price of two pesos. This tax shall be deemed to be delinquent after the last Saturday in April: *Provided*, That persons not resident in the Philippine Islands prior to the last Saturday in April, of any year, but who enter and reside in the Islands after that time, shall pay only one peso for a certificate of registration upon application made within twenty days after their arrival in the Islands: *And provided further*, That the existing laws relating to the cedula tax are continued in force until January first, nineteen hundred and five. And the remedies for the enforcement of cedula taxes due prior to January first, nineteen hundred and five, are hereby continued in full force and effect until said taxes are collected * * *: *Provided, however*, That the provincial board * * * may, in its discretion, exempt any person or class of persons from the enforcement of cedula taxes due prior to January first, nineteen hundred and five. * * * Any action of the provincial board * * * shall be in the form of a resolution duly recorded.

Delinquent.

Persons arriving after April.

Laws continued.

Exemption.

Willful refusal to purchase.

SEC. 122. Any person liable to the tax imposed herein who has not purchased a certificate of registration and who is delinquent in such purchase, who shall on demand of the provincial treasurer, willfully refuse to purchase such certificate, shall be subject to the collection of the tax by either of the two following methods: First, the provincial treasurer may enforce the collection of the tax by the seizure of any personal property of the taxpayer and the sale of the same in accordance with the provisions for the sale of personal property in the collection of taxes under the Municipal Code, and no exemption shall be allowed in favor of a person liable to pay such tax; second, the provincial treasurer may,

Enforcement of tax.

in his discretion, enforce the collection of the tax and the penalty, after the same shall remain delinquent for fifteen days, by causing the delinquent to be prosecuted before the president of the municipality in which the delinquent shall reside, for such delinquency, and upon conviction the person so delinquent shall be sentenced to imprisonment for ten days, and such imprisonment shall be deemed a satisfaction of the tax and penalty and entitle the person so convicted, at the expiration of his imprisonment, to the certificate as though the tax and penalty had been paid in money.

Imprisonment, certificates.

Persons so convicted shall be required to labor * * * upon public works in such manner as may be directed by the provincial board.

Labor on public works.

SEC. 123. Any person who uses, attempts to use, or has in his possession with intent to defraud the revenue, deceive the courts, or mislead any revenue officer or other person, any certificate of registration issued to any other person, shall be fined in the sum of two hundred pesos.

Fraud and deceit.

SEC. 124. Whenever it becomes necessary in any province to employ special deputies to sell certificates of registration and when it is shown to the satisfaction of the Collector of Internal Revenue that such certificates can not be sold by the provincial treasurer, or his deputies, of any province without serious detriment to the other work of his office or unnecessary expense to the Government, the Collector of Internal Revenue may, with the consent of the Secretary of Finance and Justice, authorize such provincial treasurer to appoint special deputies for the sale of certificates of registration during the first four months of the year, and every such special deputy shall be paid at a rate not exceeding ten centavos for each certificate sold by him, and no such special deputy shall be employed for a period exceeding one hundred and twenty days: *Provided*, That this provision is made for the purpose of economy, and if it shall appear to the satisfaction of the Collector of Internal Revenue and the Secretary of Finance and Justice that these certificates can be sold with less expense in some other manner such special deputies shall not be appointed.

Special deputies for sale of certificates.

Pay.

Period of employment.

Appointments for economy only.

SEC. 125. The certificate of registration provided for in this article may be used for purposes of identification, admitted in evidence, and used for all the purposes to which the "cedulas personales" were were put under the Spanish laws. Any person required by law to possess a certificate of registration who does not possess one for the proper year shall not be allowed to vote in any election for public officers in the Philippine Islands. The certificates of registration shall be presented by the holder thereof whenever he (*a*) appears in any court in any capacity whatever, (*b*) transacts any business with any public office or officer, (*c*) pays any taxes or receives money from any public funds, (*d*) acknowledges any document before a notary public, (*e*) assumes any public office whether by appointment or by election, (*f*) receives any license, certificate, or permit from any public authority. No contract, deed, or other document acknowledged before a notary public shall be valid or be recognized by any court unless the notary shall have certified thereon that the certificates of registration of all of the parties thereto have been presented to him and shall have entered in such certificate the number, place of issue, and date of each such certificate.—*Act 1189, the Internal Revenue Law, as amended by Act 1338.*

Use of certificates.

Obligatory presentation.

Notaries public.

SEC. 39. The oaths of office may be administered to provincial officers by a member of the Commission, the Secretary to the same, the governor of the province, or any United States Army officer stationed in the province wherein the provincial officer is

Oaths of office.

to perform his duties, by the judge of First Instance within whose judicial district the said province lies, or by any other judicial officer having jurisdiction therein.

Notaries' powers.

Note 1.—SEC. 88. *Powers of notary public.*—Every notary public shall have power, within his province, to administer all oaths and affirmations provided for by law, * * * to act as magistrates in writing of affidavits or depositions, and to make declarations and testify the truth thereof, under his seal of office, concerning all matters done by him by virtue of his office.—*Act 136, June 16, 1901.*

Clerks of courts and other notaries ex officio.

Note 2.—SECTION 1. The clerk of the Supreme Court and clerks of Courts of First Instance in their capacities as ex officio notaries public, and all officers of the Government of the Philippine Islands or of the various provincial governments who are ex officio notaries public or authorized by law to administer oaths for general purposes, are hereby empowered and directed to administer oaths and execute certificates required by officers and employees of the Government in the performance of their official duties without charge for so doing, and without cost to the officer or employee of whom such oath or certificate is required.—*Act 742, April 8, 1903.*

Notaries' seals.

Note 3.—SECTION 1. *Seal.*—Each notary public shall have a seal of office, which he shall procure at his own expense. Such seal shall be affixed to papers officially signed by him. It shall be of metal and shall have the name of the province and the words "Philippine Islands" and his own name engraved on the margin thereof, and the words "Notary Public" across the center. An impression of such seal directly in the paper or parchment on which the writing is had shall be as valid as if made on wax or wafer.—*Act 906, September 25, 1903.*

Officials in charge of public works.

Note 4.—SEC. 2. Any official in charge of a public work under the authority of the Insular Government or any provincial government is hereby empowered to administer all oaths required by law without compensation, but he shall not be required to administer oaths except in matters of official business for which no fees are chargeable by law.—*Act 1165, May 26, 1904.*

Leaving province.

SEC. 40. No provincial official shall leave his province without obtaining permission so to do from the Governor-General.

Traveling expenses.

SEC. 41. The actual and necessary traveling expenses of the deputies, subordinates, and other employees of provincial officers engaged in traveling in the province on official business shall be paid from the provincial treasury when authorized by the provincial board and approved by the Insular Treasurer. The same limitation as to the amount of expenses per day which applies to the traveling expenses of the provincial officers shall apply to those herein authorized.

Traveling expenses of provincial officers, deputies, etc.

Note.—SECTION 1. Provincial officers, their deputies, subordinates, and other employees shall be allowed the expenses of travel and subsistence while necessarily absent from the capital of the province on official business as herein provided:

(*a*) Actual and necessary cost of transportation, together with a per diem not exceeding two pesos, to be fixed by the provincial board for subsistence, except as otherwise herein provided.

(*b*) Actual and necessary cost of transportation and subsistence only, while traveling by boat when subsistence is not included in the cost of transportation.

(*c*) Actual and necessary cost of transportation only, while traveling by boat when subsistence is included in the cost of transportation.

(*d*) A per diem of six pesos, for transportation and subsistence, while in the city of Manila.

Tariff shall be fixed by board.

SEC. 2. The provincial board of each province shall, by resolution, on or before January first and July first of each year, fix a tariff of maximum amounts which shall be allowed provincial officers and employees for expense of transportation on official business between the various towns of the province, during the ensuing six months, and a copy thereof shall be forwarded by the provincial secretary to the Insular Auditor.

Payment.

SEC. 3. Payment of transportation and subsistence expenses in accordance with the provisions of this Act shall be made from the treasury of the province for the benefit of which the official travel is performed upon the approval of the provincial board of such province.

Repeal.

SEC. 4. All Acts or parts of Acts inconsistent with the provisions of this Act are hereby repealed.—*Act 1334, April 19, 1905.*

Statutory limitation.

SEC. 42. In applying the statutory limitation upon the amount per day which can be actually expended and reimbursed to provincial officers and their subordinates for expenses in traveling on official business for the province, under any one of the special Acts organizing the various provinces, the total actual traveling expenses for each quarter shall be added together and divided by the number of days of the quarter during which the officer or his subordinate has been absent on public business in the province from the capital thereof; and if the amount per day thus calculated and averaged for the quarter does not exceed the limitation of maximum per diem expenses authorized in special Acts, the whole amount actually expended shall be allowed to the officer or his subordinate.

Quarterly expenses.

SEC. 43. [Originally the number of this section was 42. It was changed to 43 by Act 320, and finally repealed by section 146 (*a*) of Act 1189. See note 2 to section 18.]

Meetings of presidents.

SEC. 44. In all cases in which by the special provincial Acts provision is made for the meetings of the presidents of the municipalities of the province at the capital of the province, the actual expenses of the presidents for the necessary travel from their respective municipalities to the capital for their attendance at the meeting in the capital and for their return to their respective municipalities shall be paid out of the provincial treasury by order of the provincial board; but the expenses shall not exceed the maximum limitation imposed by law upon the traveling expenses of provincial officials.

Traveling expenses.

Dates of conventions, provincial boards' authority.

Note 1.—SECTION 1. The provincial boards of all provinces organized under the Provincial Government Act are hereby authorized to fix the number and dates of the conventions to

be held in each year by the presidents of the municipalities in the provincial capital pursuant to the various special Acts organizing such provinces: *Provided,* That in no case shall the number of such conventions in any province be less than one nor more than four in each year: *And provided further,* That before fixing the number and dates of such conventions the provincial boards shall receive and consider the recommendations of the municipal presidents of their respective provinces to be made at their first convention after the passage of this Act. The number and dates of such conventions may be changed from time to time in the manner in this section provided for fixing such number and dates.—*Act 425, July 2, 1902.*

Special meetings of presidents at call of provincial boards.

Note 2.—SECTION 1. The provincial board of any province organized under the Provincial Government Act is hereby authorized, when in its discretion it seems necessary, to call special meetings of all or any number of the municipal presidents of the province for the purpose of considering matters of urgent importance to the province or the municipalities, said special meetings to be in addition to the regular convention of municipal presidents as provided in the special Acts organizing the several provincial governments and by Act Numbered Four hundred and twenty-five. Such special meetings may be convened at the capital of the province, or, when some other point is more centrally located with reference to the municipalities affected, at such other places as may be fixed by the provincial board. The special meetings of municipal presidents authorized by this section may be called only upon the unanimous vote of the provincial board.

At the capital.

Unanimous vote of board.

Traveling expenses.

SEC. 2. In case of a special meeting of municipal presidents as provided in section one hereof, the provincial board is authorized to pay from provincial funds the actual and necessary traveling expenses of the municipal presidents so convened from their respective municipalities to the place of meeting and return: *Provided,* That the expense so paid shall not exceed the maximum limitation imposed by law upon the traveling expenses of the provincial officers of the province.—*Act 521, November 17, 1902.*

Maximum limitation.

APPENDIX.

APPENDIX.

BONDS.

SECTION. 1. Whenever the Insular Government shall enter into a contract with a fidelity company or companies for furnishing fidelity bonds for officers and employees of the Insular, provincial, municipal, and city governments, who are required by law to give bond at a specific rate for a specified time, the Insular Treasurer shall pay to such fidelity company or companies, or to their lawful representatives, the gross amount of the premium charged on all fidelity bonds executed by them on behalf of such governments under such contract, and shall collect from each officer or employee so bonded that portion of the premium charges on his bond as shall be determined by the Commission, and he shall collect from the provincial, municipal, or city government under which the officer is serving the balance of the premium which shall have been paid to the fidelity company or companies by the Insular Government. All collections on this account shall be deposited by the Insular Treasurer to the credit of the appropriation from which the original payment was made.

Payment by Insular Treasurer.

Collection from officers and employees.

Deposits.

SEC. 2. All official bonds obtained under the provisions of a contract between the Insular Government and a fidelity company or companies shall be made payable to the Government of the Philippine Islands for the benefit of whom it may concern, and shall be procured through and filed in the office of the Insular Treasurer, except the bond of the Insular Treasurer, which shall be filed in the office of the Insular Auditor.

Bonds payable to Insular Government.

SEC. 3. Applications for provincial and municipal bonds shall be forwarded through the provincial treasurers who shall pay to the Insular Treasurer the premium thereon chargeable to the province or municipality, and the amounts so paid shall be a proper charge against the revenues of the respective province or municipality. A municipal official, serving as such only, required to give bond, may secure the same from the Government's official surety company through the Insular Treasurer, and in such cases the provisions of section eight of Act Numbered One hundred and eighty-three, providing for approval, and of section seventeen of Act Numbered Eighty-two, providing for approval and filing of the bonds, shall not be applicable.

Applications.

When an official is acting in the dual capacity of deputy provincial treasurer and municipal treasurer, he shall be required to secure bond in such dual capacity from the Government's official surety company through the Insular Treasurer, and in such cases the provisions of section seventeen of Act Numbered Eighty-two shall not be applicable; the provincial board shall fix the amount

Officials acting in dual capacity.

of such bond upon recommendation of the provincial treasurer, and the latter shall determine the portion of premium chargeable to the province and to the municipality: *Provided*, That not more than fifty per centum or less than forty per centum of the amount shall be chargeable to the municipality.

Reimbursement to Insular Government.

SEC. 4. An official or employee who shall furnish surety as provided in this Act shall reimburse the Insular Government that portion of the amount of premium paid by the Insular Government, as determined by the Commission, within fifteen days after the receipt by him of a statement from the Insular Treasurer of the amount due; and the Insular Treasurer shall forward a statement of indebtedness, in any case where payment is delayed, to the proper officer making payment of salary, who is hereby authorized and directed to retain from the salary of said official or employee the amount of the indebtedness and to pay said amount to the Insular Treasurer.

Statement by chiefs of Bureaus and Offices.

SEC. 5. When a bonded position is created and appointment made thereto, or a bond required in a position heretofore existing, or appointment made of a successor to a bonded official or employee discharged or otherwise relieved, the chief of the Bureau or Office to which the position pertains shall at once forward to the Treasurer of the Philippine Islands a statement setting forth the designation of the position; the amount of bond required of the incumbent as fixed by competent authority, or, if not previously so fixed, the amount of bond recommended, stating the financial or property responsibility pertaining to the position and the maximum amount of funds and value of property likely to be in the hands of the incumbent at any time; the salary attached thereto; the name of the appointee and the date of his assuming accountability for funds or property; the date of relief from further accountability of the predecessor in the position, if any; and such further information in the premises as may be required by the

Notices by Insular Treasurer.

Insular Treasurer. Upon receipt of the report above required, the Treasurer shall promptly advise the surety company of bond desired and date of termination of liability on bond of official relieved, if any, and shall advise the chief of Bureau or Office in

Application blanks.

interest of action taken, and through such chief shall furnish the appointee with the required blank form of application for fidelity bond, to be completed by him and promptly returned to the Treas-

Sureties' liability.

urer for submission to the surety company. Unless and until notified to the contrary, the obligation of the surety as originally requested shall be in full force and effect from the date requested.

Discharge of bonded official or employee.

SEC. 6. Whenever a bonded official or employee is discharged or otherwise relieved and a successor not immediately appointed, the chief of the Bureau or Office in which the change has occurred, shall at once advise the Treasurer of the Philippine Islands of such change, giving at the same time, or as soon thereafter as possible, the exact date when the official or employee in question

Cities and provinces.

was relieved from further accountability in the position: *Provided*, That the secretary of the municipal board, in so far as a city is concerned, and the provincial treasurer, in so far as the provinces and municipalities are concerned, shall perform the duties prescribed for the chief of Bureau or Office in this Act.—*Act 1097, March 30, 1904.*

CATTLE REGISTRATION, BRANDING, SLAUGHTER, AND CONVEYANCE.

"Large cattle" defined.

SECTION 1. For the purposes of this Act, the term "large cattle" shall be held to include carabaos, horses, mules, asses, and all members of the bovine family.

Registration by owners.

SEC. 2. All owners of large cattle shall register at the office of the treasurer of the municipality of their residence the private brand or brands used by them in marking their cattle by filing, in triplicate, with said municipal treasurer a true copy of said brand or brands, impressed or accurately drawn upon stout paper, approximately fifteen centimeters wide by twenty centimeters long. One of the triplicate copies of said brand or brands so filed shall be retained in the office of the municipal treasurer; the others shall be sent by him to the provincial treasurer and the Chief of the Bureau of Archives, one copy to each; and it shall be the duty of the municipal treasurer, the provincial treasurer, and the Chief of the Bureau of Archives to file in their respective offices said copies of said brand or brands and to keep a record of the names of the owners thereof, alphabetically arranged, together with the ages, civil status, and occupations or professions of such owners.

Duplication of brands prohibited.

SEC. 3. No person shall be permitted to register or file a duplicate of any brand theretofore registered in the name of another unless he produces to the municipal treasurer, at the time of presentation for registry and filing, satisfactory evidence that he has succeeded to the right to such brand previously registered and filed; nor shall any person be permitted to register or file with said municipal treasurer any brand likely to be mistaken for a brand or mark owned and previously registered by another.

Certificate of registration.

SEC. 4. The municipal treasurer, on registering and filing any brand or mark, shall issue to the person registering and filing the same a certificate setting forth, over his own signature, the fact of registering and filing said brand, the date of registering and filing, the name, age, civil status, and occupation or profession of the owner of the brand, and a copy of the brand as near as may be.

Municipal cattle.

SEC. 5. Each municipality shall have a distinctive mark or brand for the purpose of branding large cattle owned by the municipality and of counterbranding large cattle owned by persons in the municipality and not bearing the counterbrand of any other municipality. Each municipality shall register and file a copy of its brand with the provincial treasurer and with the Chief of the Bureau of Archives. The Insular Government, and each provincial government, shall have a distinctive brand for the

Insular and provincial cattle.

Filing of copies of brands.

purpose of branding large cattle owned by it. A copy of the brand of the Insular Government shall be filed with the Chief of the Bureau of Archives, and copies of provincial brands shall be registered and filed with the Chief of the Bureau of Archives and with the provincial treasurer of the province owning the brand.

Unbranded cattle.

SEC. 6. All unbranded cattle not less than two years old found within the jurisdiction of any municipality, shall be branded on the right hip with the registered brand of the owner and counterbranded on the left hip with the registered brand of the municipality in which they are found.

Branding.

The branding for which provision is made by this section shall be effected in the presence of the municipal president, the municipal treasurer, and the municipal secretary, or their representatives duly authorized in writing to act for them: *Provided, however,* That in provinces not organized under the Provincial Government Act such branding shall be effected in the presence of at least three persons appointed for this purpose by the provincial governor.

Rebranding.

SEC. 7. Large cattle already branded with brand of ownership and counterbranded with the brand of the proper municipality need not be rebranded, but the owner must register such animals with the municipal treasurer and secure the certificate of ownership mentioned in section eight unless previously registered under this Act.

Imported cattle.

Cattle imported for immediate slaughter need not be branded or registered, but the provisions of section thirty of this Act must be complied with.

Municipal treasurers' registers.

SEC. 8. The municipal treasurer shall register in a book, properly prepared and kept for the purpose, all branded and counterbranded animals presented for registry and not previously registered under this Act, and shall set forth in his registry entry the name, residence of the owner, and the class, sex, age, brands, knots of radiated hair commonly known as remolinos or cowlicks, and other marks of identification of the cattle registered. A copy of the entry shall be issued to the owner as a certificate of ownership, which certificate shall be prima facie evidence that the animal is the property of the person therein named as owner. The original registry entry and the copy thereof issued as a certificate of ownership shall be signed by the owner and by the municipal treasurer, and attested by the municipal secretary:

Witnesses.

Provided, however, That where the branding of cattle is effected in the presence of representatives of said municipal officials, the registry entry and the certificate of ownership shall be also signed or indorsed by such representatives as witnesses to the branding:

Unorganized provinces.

Provided further, That in provinces not organized under the Provincial Government Act the registry entry shall be made and the certificate of ownership issued by the person designated by the governor of the province for that purpose, and countersigned or indorsed by the persons duly authorized to be present at the branding.

Investigation as to ownership.

SEC. 9. Persons charged with the duty of branding or registering large cattle and issuing the proper certificates shall satisfy

themselves of the ownership of the cattle so branded or registered, and shall take due care that no certificate of ownership is issued to any person other than the proper owner.

Stamps.

SEC. 10. Each certificate of registration issued shall have affixed to it a special stamp of the value of one peso, Philippine currency, bearing the design prepared by the Bureau of Patents, Copyrights, and Trade-Marks, which stamp, after being affixed to the certificate, shall be duly canceled with the seal of the municipality. The stamp required by this section shall be paid for by the owner of the cattle, and the moneys received therefor shall be paid into the municipal treasury.

Separate registration.

SEC. 11. Each animal must be separately registered, and no certificate of ownership shall cover more than one animal.

Reregistration of large cattle.

SEC. 12. Large cattle branded prior to the passage of this Act and registered in the various municipalities in accordance with subdivision (*d*), section forty-three of Act Numbered Eighty-two, known as the Municipal Code, or in accordance with Act Numbered Three hundred and eighty-seven or Act Numbered Six hundred and thirty-seven, upon surrender to the municipal treasurer of the written evidence of such registry, must be reregistered under the provisions of this Act, and a certificate of ownership issued to the owner without charge and without affixing to the certificate the stamp required by section ten of this Act. In such case, the reregistration entry and the certificate issued thereon shall be stamped "Previously registered ..... (insert date) day of ..... (insert month), 19.... (insert year); subdivision (*d*), sec. 43, Act No. 82, (or) Act No. 387, (or) Act No. 637. ..... (insert signature), municipal treasurer."

Retained office copy.

The written evidence of such previous registry shall be firmly attached to the retained office registry entry made under this Act.

Municipal treasurer's transfer book.

SEC. 13. The municipal treasurer shall enter in a book, duly prepared and kept for the purpose, all transfers of large cattle, which entry shall set forth the name and residence of the owner, the name and residence of the purchaser, the purchase price of the animal or the consideration for the sale, the class, sex, age, brands, knots of radiated hair commonly known as remolinos or cowlicks, and other marks of identification of the animal, and a reference by number to the original certificate of ownership, with the name of the municipality which issued it.

Certificate of transfer.

SEC. 14. On making the entry of transfer prescribed by the previous section, the municipal treasurer shall issue to the purchaser of the animal a certificate of transfer setting forth the name and residence of the owner or vendor, the name and residence of the purchaser, the purchase price of the animal or the consideration for the sale, the class, sex, age, brands, knots of radiated hair commonly known as remolinos or cowlicks, and other marks of identification of the animal transferred, and a reference to the original certificate of ownership by number, with the name of the municipality which issued such certificate.

Signatures.

SEC. 15. The entry of the transfer and the certificate of transfer shall be signed, in the case of organized municipalities, by the municipal treasurer and countersigned by the municipal president,

the municipal secretary, and the owner; and in the case of provinces not organized under the Provincial Government Act, and of townships, settlements, and rancherías not organized under the Municipal Code, by the owner and such person or persons as may be designated for the purpose by the provincial governor.

Production of original certificate, etc.

SEC. 16. No entry of transfer shall be made or certificate of transfer issued by the municipal treasurer or other proper official except upon the production of the original certificate of ownership and certificates of transfer and such other documents or evidence as will show title in the owner, or, in the case of loss of certificate of ownership or certificates of transfer, certified copies of the record showing that such documents were duly and properly issued, and it shall be the duty of the official custodian of the record to issue such certified copies on demand of the party entitled thereto without charge.

Notes on outline figures.

SEC. 17. On certificates of ownership and certificates of transfer, the municipal treasurer or other proper official shall carefully note in the proper place on the printed outline figure of the animal registered or transferred the brands, class, sex, age, knots of radiated hair commonly known as remolinos or cowlicks, and other marks of identification of the animal registered or transferred, giving such marginal description, where necessary, as will fully identify the animal.

In case of sale.

SEC. 18. In case of sale, the owner shall deliver to the purchaser the original certificate of ownership and all certificates of intermediate transfer showing ownership in himself, and in case of loss of the original certificate of ownership, or of any of the certificates of intermediate transfer, certified copies of the proper entries showing such documents to have been issued by the proper official.

Issue of transfer certificate.

SEC. 19. Certificates of transfer shall be issued in the municipality where the contract of sale is made and consummated by the delivery of the cattle.

Erasures, etc.

SEC. 20. Erasures, interlineations, or amendments in certificates of registry or transfer shall be presumed to be invalid unless noted over the signature of the official or person issuing or executing the same.

Stamps.

SEC. 21. Each certificate of transfer issued shall have affixed to it the stamp specified in section ten, which stamp, after being affixed to the certificate, shall be duly canceled by the municipal treasurer with the seal of the municipality. The stamp required by this section shall be paid for by the purchaser, and the moneys received therefor shall be paid into the municipal treasury. A separate certificate of transfer shall be issued for each animal sold or conveyed.

Invalid transfers.

SEC. 22. No transfer of large cattle shall be valid unless registered and a certificate of transfer secured as herein provided.

Production of certificates on demand.

SEC. 23. On the demand of the municipal president, municipal treasurer, municipal secretary, or of any Constabulary, police, or other peace officer, any person claiming to own large cattle shall produce and submit to such officer making the demand certificates of ownership and certificates of transfer showing his title thereto. In case of loss of certificates of ownership or certificates of

transfer, certified copies of the entries showing the issuance of the original documents may be furnished in lieu of the original papers.

Refusal to produce.

SEC. 24. Any person refusing to produce on demand of the proper official, or within a reasonable time thereafter, the documents required by the section immediately preceding shall be punished by a fine of not less than ten pesos, Philippine currency, nor more than five hundred pesos, Philippine currency, or by imprisonment for not less than one month nor more than six months, or by both such fine and imprisonment, in the discretion of the court.

Estrays.

SEC. 25. All estrays and all animals recovered from thieves or taken by peace officers from persons unlawfully or reasonably suspected of being unlawfully in the possession of the same, shall be delivered to the treasurer of the municipality where found, and it shall thereupon become the duty of such municipal treasurer to properly care for and maintain such animals and to post for at least five consecutive days at the door of the municipal building in the municipality holding the animals, and to immediately forward to the provincial secretary, written notices in Spanish and in the local dialects of the finding of such estrays or of the seizure or taking of the animals delivered to the municipal treasurer, together with the class, sex, age, brands, knots of radiated hair commonly known as remolinos or cowlicks, and other marks of identification of the estrays or of the animals seized or taken from persons not entitled to the possession thereof, and notifying owners of such animals to present themselves within fifteen days after date to the municipality and establish title thereto. In case owners of animals taken as estrays or seized as above set out present themselves within the time limited in the notice and prove title thereto, it shall be the duty of the municipal treasurer to cause delivery of such animals to the lawful owners upon payment of necessary expenses of the maintenance and transportation, giving receipts for moneys paid and taking receipts for the animals delivered.

—delivery to treasurer.

—written notices to owners.

—return to owners.

Should the owners of such animals fail to present themselves within the time fixed in the notice and prove title to the animals taken or seized as aforesaid, immediate notice of that fact shall be given by the municipal treasurer to the provincial board of the province, which shall order said animals to be sold at public auction and shall give notice of the sale at least ten days before the date of sale by posting notice thereof at the door of the provincial building and at the door of the municipal building where such animals are held. The notice of the sale shall contain a statement of the class, sex, age, brands, knots of radiated hair commonly known as remolinos or cowlicks, and other marks of identification of the animals to be sold, the place where found or seized, and the date, hour, and place of sale. The place of sale shall be fixed, in the discretion of the provincial board, either at the provincial capital or in the municipality where such animals are held.

—failure of owners to appear and prove title.

—sale.

—place of sale.

Cash sales.

Animals ordered to be sold by the provincial board in accordance

with the provisions of this section shall be sold for cash to the highest and best bidder therefor at public auction by verbal bidding, and the purchaser at such sale shall receive a good and indefeasible title to the animal sold.

Notice to provincial treasurer.

It shall be the duty of the municipal treasurer to promptly notify the provincial secretary of all proceedings taken by him in each case arising under this section.

Record of sales.

SEC. 26. Entry of the sale provided for in the section immediately preceding shall be made in the municipality in which the sale has taken place, and certificate of such sale shall be issued as in other cases, except that the entry and certificate of sale shall show that the same was made by the municipality in conformity with section twenty-five of this Act, and that the signature of the owner shall be omitted from the entry and certificate.

Owners appearing before sale.

SEC. 27. At any time before actual sale as above provided, the lawful owners of the animals may prove title thereto to the municipal treasurer and receive their property on payment of all costs incurred by the municipality or the province for the care, maintenance, and transportation of the animals.

Receipt of evidence of ownership after sale.

SEC. 28. In the event that owners of animals sold at public auction pursuant to the foregoing provisions shall appear and present proper evidence of title to such animals, it shall be the duty of the municipal treasurer to receive such evidence of title and deliver the same to the provincial board of the province, and the provincial board is hereby authorized to examine such evidence and make such other investigations as to it may seem proper, and if the provincial board after the examination of such evidence and the making of such other investigations is satisfied that the title to the animals is in the claimants, it is authorized to direct and cause payment of the net proceeds of the sale to be made to the claimants: *Provided, however*, That no claim for the proceeds of the sale of any animal or animals sold at public auction as above provided shall be received or allowed after the lapse of one year from the time of public sale.

Limitation.

Moneys derived from sales.

SEC. 29. The moneys received from the sale of estrays or large cattle seized by peace officers shall be paid into the treasury of the municipality in which such animals were found or seized, and the expenses and cost of care, maintenance, transportation, and sale of the animals sold shall be a special charge against the moneys so paid in. After the lapse of one year from the date of sale as provided in the previous section, the net proceeds of sale of any animal or animals sold as provided in section twenty-five shall constitute a part of the municipal funds of the municipality where such animals were found or seized and shall be subject to appropriation for the purposes of such municipality as are other municipal funds.

—disposition of, after one year.

Slaughter of large cattle.

SEC. 30. No large cattle shall be slaughtered or killed for food at the municipal slaughterhouse except upon permit secured from the municipal treasurer. Before issuing the permit for the slaughter of large cattle for human consumption, the municipal treasurer shall require for branded cattle the production of the original certificate of ownership and certificates of transfer showing title in the person applying for the permit, and for unbranded cattle such evidence as may satisfy said treasurer as to the

ownership of the animals for which permit to slaughter has been requested.

Slaughter of carabaos.

SEC. 31. No permit to slaughter carabaos shall be granted by the municipal treasurer unless such animals are unfit for agricultural work or for draft purposes, and in no event shall a permit be given to slaughter for food any animal of any kind which is not fit for human consumption.

Record of slaughter permits.

SEC. 32. The municipal treasurer shall keep a record of all permits for slaughter issued by him, and such record shall show the name and residence of the owner, and the class, sex, age, brands, knots of radiated hair commonly known as remolinos or cowlicks, and other marks of identification of the animal for the slaughter of which permit is issued and the date on which such permit is issued. Names of owners shall be alphabetically arranged in the record, together with date of permit.

—copy to provincial treasurer.

A copy of the record of permits granted for slaughter shall be forwarded monthly to the provincial treasurer, who shall file and properly index the same under the name of the owner, together with date of permit.

Slaughter without permit.

SEC. 33. Any person slaughtering or causing to be slaughtered for human consumption or killing for food at the municipal slaughterhouse any large cattle except upon permit duly secured from the municipal treasurer, shall be punished by a fine of not less than ten nor more than five hundred pesos, Philippine currency, or by imprisonment for not less than one month nor more than six months, or by both such fine and imprisonment, in the discretion of the court.

Time limit for branding and registration.

SEC. 34. All large cattle which have attained the age of two years at the time of the passage of this Act or which will attain said age on or before January first, nineteen hundred and five, must be branded, registered, or reregistered in conformity with the provisions of this Act, on or before said June thirtieth, nineteen hundred and five, unless a shorter time shall be prescribed by resolution of the municipal council. After January first, nineteen hundred and five, all large cattle must be branded and registered as required by law on attaining two years of age. Any person who shall fail, neglect, or refuse to brand, register, or reregister his large cattle as required by the provisions of this section shall be punished for each animal not branded, registered, or reregistered as required by law, by a fine of not less than two nor more than five pesos, Philippine currency, or by imprisonment for not less than five days, nor more than thirty days, or by both such fine and imprisonment, in the discretion of the court.

After January 1, 1905.

Failure to brand, register, etc.

Presumption of ownership.

SEC. 35. Any person found in the possession of cattle not branded or registered as required by law, shall be presumed to be the owner thereof for the purposes of the section immediately preceding.

Application of the Act.

SEC. 36. This Act shall also be applicable to townships, settlements, and rancherías not organized under the Municipal Code and to provinces not organized under the Provincial Government Act; but in such provinces, townships, settlements, and rancherías

the duties required by this Act to be performed by municipal or provincial officials shall be performed by such person or persons as may be designated in writing by the provincial governor of the province, and the stamps attached to certificates of ownership or of transfer shall be canceled, in the manner prescribed, by such provincial governor.

Moneys from sale of stamps.

All moneys accruing to townships, settlements, or rancherías from the sale of stamps under this Act or from sales made under section twenty-five thereof shall be deposited with the provincial treasurer to the credit of the proper township, settlement, or ranchería, and may be expended for its benefit in the same manner as other funds of such township, settlement, or ranchería: *Provided,* That the net proceeds of sales made in conformity with section twenty-five of this Act can not be so expended until after the lapse of one year from date of sale.

Manila.

SEC. 37. The city of Manila is exempted from the operation of this Act, and within the jurisdiction of the city of Manila ordinances and regulations for the registration, transfer, and slaughter of large cattle now in effect are continued in force, subject to the right of the municipality of Manila to amend the same: *Provided, however,* That the official now or hereafter charged with the duty of registering brands, shall forward to the Bureau of Archives a report of all brands now or hereafter registered.

Printing and delivery of stamps.

SEC. 38. Stamps provided by this Act to be issued shall be printed by the Public Printer under the regulations and supervision provided for the printing of internal-revenue stamps for the Government. The stamps required by this Act to be affixed to certificates of ownership and certificates of transfer when printed shall be delivered to the Insular Treasurer, who shall issue the same, upon proper requisition, to the provincial treasurers of the various provinces, collecting from such provincial treasurers the cost of printing the same. Provincial treasurers, in their turn, shall issue, upon proper requisition, to the municipal treasurers, such stamps as may be required by their respective municipalities, such municipalities paying to the provincial treasurer the cost of printing the same. These stamps shall be accounted for by the several treasurers on the basis of their face value.

Issue by provincial treasurers.

Failure to perform duties.

SEC. 39. Unless otherwise provided in this Act, any official or other person failing, refusing, or neglecting to perform any of the duties enjoined upon him by this Act, shall be punished by a fine of not less than ten nor more than five hundred Philippine pesos, or by imprisonment for not less than ten days nor more than six months, or by both such fine and imprisonment, in the discretion of the court.

Indefinite repeal.

SEC. 40. Act Numbered Six hundred and thirty-seven, and so much of Act Numbered Eight hundred and seventy-seven as provides for the disposition, care, custody, or sale of cattle, carabaos, horses, and animals of the bovine family, and all Acts or parts of Acts inconsistent with the provisions of this Act, are hereby repealed.—*Act 1147, July 1, 1904, as amended by Acts 1277 and 1332.*

SEC. 2. The provincial boards of all provinces to which the provisions of Act Numbered Three hundred and thirty-seven apply are hereby authorized to order refunds of the amounts which may have been paid for the registration of large cattle under the provisions of Act Numbered Eleven hundred and forty-seven, which had been previously registered in accordance with the provisions of Act Numbered Three hundred and eighty-seven, upon the surrender of the certificate of registration issued under Act Numbered Three hundred and eighty-seven and exhibition of the certificate of registration issued under the provisions of Act Numbered Eleven hundred and forty-seven. Refunds by provincial boards.

SEC. 3. This Act shall be retroactive in so far as may be necessary to legalize all certificates of registration heretofore issued without charge upon surrender of certificates of registration issued in accordance with the provisions of Act Numbered Three hundred and eighty-seven.—*Act 1332, April 19, 1905.* Retroactive.

EMINENT DOMAIN—EXPROPRIATION BY RAILROADS.

SECTION 1. In addition to the method of procedure authorized for the exercise of the power of eminent domain by sections two hundred and forty-one to two hundred and fifty-three, inclusive, of Act Numbered One hundred and ninety, entitled "An Act providing a Code of Procedure in civil actions and special proceeding in the Philippine Islands," the procedure in this Act provided may be adopted whenever a railroad corporation seeks to appropriate land for the construction, extension, or operation of its railroad line. Additional procedure.

SEC. 2. In case a railroad corporation is authorized to occupy any part of the public domain for the purpose of construction, extension, or operation of its line, it shall occupy only such portions of the public domain as are by its charter authorized, and the manner of acquiring possession thereof shall be such as is by its charter especially defined. Public domain.

SEC. 3. Whenever a railroad corporation is authorized by its charter, or by general law, to exercise the power of eminent domain in the city of Manila or in any province, and has not obtained by agreement with the owners thereof the lands necessary for its purposes as authorized by law, it may in its complaint, which in each case shall be instituted in the Court of First Instance of the city of Manila if the land is situated in the city of Manila, or in the Court of First Instance of the province where the land is situated, join as defendants all persons owning or claiming to own, or occupying, any of the lands sought to be condemned, or any interest therein, within the city or province, respectively, showing, so far as practicable, the interest of each defendant and stating with certainty the right of condemnation, and describing the property sought to be condemned. Process requiring the defendants to appear in answer to the complaint shall be served upon all occupants of the land sought to be condemned, and upon the owners and all persons claiming interest therein, so far as known. If the title to any lands sought to be condemned appears to be in the Insular Government, although the lands are occupied by private individuals, or if it is uncertain whether the title is in the Insular Government or in private individuals, or if the title is otherwise so obscure or doubtful that the company can not with accuracy or certainty specify who are the real owners, averment may be made by the company in its complaint to that effect. Process shall be served upon residents and nonresidents in the same manner as provided therefor in Act Numbered One hundred and ninety, and

Failure to obtain land by agreement.

Complaint.

Defendants.

Process.

Uncertain titles.

—averment.

Manner of service.

the rights of minors and persons of unsound mind shall be safeguarded in the manner in such cases provided in said Act. The court may order additional and special notice in any case where such additional or special notice is, in its opinion, required.

Additional notice.

Commissioners.

SEC. 4. Commissioners appointed in pursuance of such complaint, in accordance with section two hundred and forty-three of Act Numbered One hundred and ninety, shall have jurisdiction over all the lands included in the complaint, situated within the city of Manila or within the province, as the case may be, and shall be governed in the performance of their duties by the provisions of sections two hundred and forty-four and two hundred and forty-five, and the action of the court upon the report of the commissioners shall be governed by section two hundred and forty-six, of Act Numbered One hundred and ninety.

Uncertain ownership.

SEC. 5. In case it shall appear from the pleadings or from the report of the commissioners, or the court shall otherwise be satisfied of the fact, that the true ownership of the lands sought to be condemned is uncertain and that there are conflicting claims to and diverse interests in any parcel of land sought to be condemned, the court, if satisfied that the real owners of the land have been notified and are before the court, shall, upon rendering judgment for condemnation and for payment of the sum or sums fixed by the court as just compensation for the land taken, order such sum or sums to be paid to the clerk of the court for the benefit of the persons who shall ultimately be adjudged entitled thereto. The sum or sums so awarded shall be governed by the rules laid down in section two hundred and forty-four of Act Numbered One hundred and ninety. Upon the payment by the plaintiff to the defendants of compensation as fixed by the judgment, or after tender to the defendants of the amount so fixed and payment of the costs, or in case the court shall order the compensation paid into court in accordance with the provisions of this section, the plaintiff shall have the right to enter in and upon the land so condemned, and to appropriate the same to the public use defined in the judgment. In case such payment is made into court, the clerk of the court shall be responsible upon his bond for the sum so paid and shall be compelled to receive it. The effect of a bill of exceptions in such case, the provisions as to costs, as to the fees of the commissioners, as to final judgment and its record and effect, as to the powers of a guardian, and as to persons not notified of the condemnation proceedings, shall be such as are defined in sections two hundred and forty-eight to two hundred and fifty-three, inclusive, of Act Numbered One hundred and ninety.

Conflicting claims, etc.

Payment into court.

Entry upon land.

Clerk's responsibility.

Bill of exceptions.

Guardians.

Claims against money paid in.

SEC. 6. Any party claiming an interest in money paid into court in accordance with the provisions of the preceding section may litigate in court his claim thereto, and the court shall apportion the sum so paid in among the various claimants thereto as justice shall require, and shall award such costs as to it may seem equitable, but the plaintiff in the condemnation proceedings shall not be a necessary party to the proceedings for the distribution of the sum or sums paid into court, nor be answerable for any costs arising from such litigation.

Compensation of commissioners.

SEC. 7. The commissioners appointed to investigate and report upon damages to be awarded in condemnation proceedings under this Act may receive a greater compensation than that fixed by section two hundred and fifty, should the court in its order appointing the commissioners fix a greater compensation than that allowed by section two hundred and fifty of Act Numbered One hundred and ninety, but not to exceed ten pesos per day in all for each commissioner. If additional compensation is to be allowed, the sum to be allowed shall be fixed in the order of appointment.

Reports upon portions of land.

SEC. 8. The court, in its order of appointment, may direct the commissioners to report when any particular portion of the lands situated within the city of Manila or in any province shall have been passed upon by the commissioners, and may render judgments upon such partial report, and direct the commissioners to proceed with their work as to subsequent portions of the land sought to be condemned, and may from time to time so deal with lands sought to be condemned within the city of Manila or province, as the case may be.

Authority of judge of First Instance.

SEC. 9. The proper judge of the Court of First Instance may act upon complaints for condemnation of lands under this Act in vacation time as well as in term time, and may make appointments of commissioners, orders upon the reports of commissioners, and judgments of condemnation and for the awarding and apportioning of damages, at any time when it is convenient so to do, upon due notice to the parties in interest, and may make any orders to expedite proceedings in the same manner and to the same effect as though made in regular term time and in court. It shall be the duty of the court or judge to expedite these proceedings as much as the interests of justice will warrant.

Duty of court.

Effect of judgments.

SEC. 10. No judgments entered in pursuance of this Act, apportioning damages among rival claimants, shall be conclusive as to the real ownership of the land affected thereby in proceedings in the Court of Land Registration for the purpose of obtaining a certificate of title.—*Act 1258, November 3, 1904.*

[For the general law of eminent domain, see Act 190, sections 241–253, and Acts 294 and 665.]

ESTATES OF DECEASED CIVIL EMPLOYEES.

SECTION 1. Whenever any civilian employee who is a citizen of the United States in the service of the Government of the Philippine Islands or any branch thereof shall die in that service leaving estate in the Philippine Islands, no part of which is real estate, and the entire assets belonging to said estate shall be personal and shall not exceed in value the sum of five hundred dollars, and no regular administration in accordance with the provisions of law provided in the Code of Procedure in Civil Actions and Special Proceedings in the Philippine Islands shall have been had, the Treasurer of the Philippine Islands is authorized, and it is hereby made his duty, to take possession of the estate of such deceased person and to make a complete inventory thereof, and to file the same with the Auditor for the Philippine Islands. Upon taking possession of such estate the Treasurer shall ascertain, by the best means within his power, the names and residences of the persons who are lawfully entitled to the same and shall transmit the same to the persons whom he shall adjudge to be lawfully entitled thereto upon receiving proper vouchers for the same. Before transmitting such estate to its lawful owners the Treasurer is hereby authorized and directed to pay therefrom the burial expenses of such deceased person and all expenses by the Treasurer necessarily incurred in securing possession of the estate, in ascertaining the true owners thereof, and in transmitting the same to the true owners, and in payment of such debts as he shall adjudicate are justly due from the deceased at the time of his death. The accounts of the Treasurer in the performance of this duty shall be audited like his other accounts, and for the moneys and property received by him in performance of the duties by this Act prescribed his official bond shall be held as security. If the Treasurer shall find it to be for the interest of the parties entitled to the estate to convert any portion thereof which is not in the form of cash into cash by sale, he is hereby authorized to make such sale by auction or otherwise, as he shall determine to be most advantageous to the estate.

Civilian employees United States citizens.

Insular Treasurer's authority.

Transmission of estate.

Burial and other expenses.

Audit of accounts.

Sales at auction.

In case the head of a Bureau, provincial officer, or employee of any Bureau or province, who is a citizen of the United States, shall die while in the service, having to his credit earned leave of absence, the salary due and the amount due to the deceased by reason of earned leave of absence shall be paid to the Treasurer of the Philippine Islands and be by him administered in the manner in this section provided. But in addition to the purposes for which such estate may be applied by the Treasurer, as hereinbefore provided, the Treasurer is also authorized to pay

Earned leave of absence.

Transportation of remains.

the expenses of the transportation of the remains of the deceased to the United States, if such transportation is desired by the surviving relatives, so far as the funds in his hands will enable him to pay such expenses: *Provided, nevertheless,* That if there should be a regular administration upon the estate of the deceased then the sum due to the deceased, by reason of earned leave of absence standing to his credit, after the payment of unpaid funeral expenses and transportation of the remains, if desired, to the United States, if any, shall be turned over to the regular executor or administrator of the estate of the deceased: *And provided further,* That in case the deceased head of a Bureau, provincial officer, or employee of any Bureau or province was a native or citizen of the Philippine Islands, the amount due him at the date of death for salary and for compensation in lieu of accrued leave shall be paid, not to the Treasurer of the Philippine Islands, but to the legal representative of the deceased according to law: *And provided further,* That in case said sum does not exceed one hundred dollars, and there has been no regular administration upon the estate of the deceased, and it appears that the estate is not sufficient to warrant the expense of a regular administration, said sum shall be paid to the next of kin who, in the opinion of the Auditor, is entitled thereto, in the following order: First, widow; second, children; third, father; fourth, mother; fifth, brothers and sisters in equal proportion; and such payment shall extinguish the liability of the Government for the sum so paid. But such determination by the Auditor shall not be conclusive as to who the lawful heir or next of kin is, and any person claiming said sum, or any part thereof, as lawful heir or next of kin may vindicate his right to the same by action in court against the person who received the same, anything in this Act to the contrary notwithstanding.

Regular administration.

Payment to executor or administrator.

Native or citizen of Philippine Islands.

Small estates.

Order of payment to next of kin.

Payment by Auditor not conclusive.

Effect of settlement by Treasurer.

SEC. 2. In case the Treasurer shall have performed his duties in accordance with section one of this Act and shall have paid over the sum due from the funds of said estate to the persons whom he has adjudged to be entitled thereto, such settlement of the estate shall be deemed a lawful settlement thereof, and the Treasurer shall not be accountable to any other person for the estate so administered by him.

Retroactive.

SEC. 3. This Act shall apply to the estates of persons of the class named in section one who have died before the passage of this Act as well as to those who shall die hereafter.

Subsequent claims by lawful heirs.

SEC. 4. Nothing in this Act contained shall prohibit the lawful heirs of any person whose estate has been settled in accordance with the provisions of this Act from bringing suit in any court having jurisdiction of the subject-matter and of the parties against the persons who have received the estate by virtue of the provisions of this Act and from recovering the same from such persons upon proof that the estate has been delivered to persons not entitled to the same.—*Act 290, November 1, 1901, as amended by Act 1041.*

FRANCHISES,[1] MUNICIPAL AND PROVINCIAL.

SECTION 1. Whenever any person or corporation authorized to do such business in the Philippine Islands shall desire a franchise to construct and maintain an electric street railway, a telephone plant and line, or an electric light or power plant and line, he shall file a formal application with the council of the municipality in which or through which he desires to construct and maintain his line, stating the general route of his proposed line, whether on public streets or roads, or on private property, the approximate length of the line, the time within which he will begin its construction, the time within which he will complete it, the character of the materials which he expects to use, and the rates per passenger on the electric street railway line, and per kilo of freight, if he intends to carry freight thereon, the rate per month for the use of telephones, and the rate per month for electric light, by lamp of specified standard candlepower, and by amount of electricity consumed where a meter is used; it shall also state the rate per cent of the gross receipts which he is willing to pay into the provincial treasury for the franchise. Application to council.

SEC. 2. The municipal council is authorized to accept the proposition of the petitioner upon certain fixed conditions as follows, to wit: Acceptance by council, terms.

First. That the franchise shall not exceed thirty-five years in duration and shall not be exclusive. —first.

Second. That not less than one-half of one per centum of the gross earnings shall be paid into the provincial treasury. —second.

Third. That the rates to be charged shall always be subject to regulation by Act of the Philippine Commission or the legislative body of the Islands. —third.

Fourth. That failure to construct within the time limited shall be ground for forfeiture at the option of the municipalities and provinces through which the lines run, with the approval of the Governor-General. —fourth.

Fifth. That in case of the construction of an electric railway the person or company receiving the franchise shall be under continuing obligation to keep the highway in repair between rails and eighteen inches on each side of the track. —fifth.

Sixth. That in electric light or power franchises there shall always be a term requiring the placing of poles, the insulation of wires, and their stringing on poles, in such a manner as to afford every reasonable precaution against injury to the public or danger of fire, and to cause no unnecessary injury or inconvenience to private owners. The grantee of the franchise, in the maintenance and operation of the line, shall be constantly subject to —sixth.

[1] For expropriation of land for right of way, etc., see "Eminent domain," page 137.

reasonable regulations for this purpose by the municipal council and the provincial board.

—seventh. Seventh. That no franchise shall become operative until the same shall have been approved, first by the municipal council, secondly by the provincial board, and finally by the Governor-General.

—eighth. Eighth. That failure to build and maintain any part of the lines granted without the consent of the municipal council and the provincial board shall, if approved by the Governor-General, constitute a ground for forfeiture, at the option of the municipality.

—ninth. Ninth. That no franchise shall be granted until after the applicant shall have deposited, in cash or in negotiable bonds of the United States or other securities to be approved by the Governor-General, in the Insular Treasury, a sum not less than ten per centum of five thousand dollars in case of telephone or electric light or power lines, and not less than ten per centum of fifteen thousand dollars in case of electric street railways, as an earnest of the good faith of the application. Within six months after the franchise shall be granted the ninety per centum of the sums above stated shall be deposited, and the whole deposit thus made shall be retained in the Insular Treasury as security for the completion of the work to be done by the applicant within the time specified in the franchise. The amount of the deposit, either as an earnest of the good faith of the application or as security for the completion of the work, may be increased by the municipal council, the provincial board, or the Governor-General over and above the sums in this section mentioned. In case the ninety per centum of the whole deposit is not made within six months after the franchise is granted, the ten per centum already deposited shall be forfeited to the province or provinces in which the road was to be constructed. In case, after the deposit of the ninety per centum of the sum or sums above mentioned, the work to be done under the franchise is not begun within the time specified or is not completed within the time specified in the franchise, the whole deposit may be forfeited, at the option of the municipality, provincial board, and the Governor-General, to the province as liquidated damages for the breach of the contract involved in the acceptance of the franchise: *Provided, however*, That provision may be made in the franchise by which, after work shall be begun, the money or funds deposited may be delivered to the grantee of the franchise as the work progresses, monthly or quarterly, in the proportion which the work done bears to the work to be done.

—tenth. Tenth. That no franchise shall be operative for any purpose until the same shall be accepted in writing by the grantee thereof and the acceptance filed in the office of the Secretary of Commerce and Police. But this provision shall not be used as a defense by the grantee where he has begun to exercise the privileges conferred by the franchise and has incurred liability by forfeiture or otherwise to the municipality or province.

Additional conditions. SEC. 3. In addition to the conditions above required as part of every granting of a franchise, the municipality or the provincial board may stipulate for such additional conditions, in favor of the public, as may seem to it wise.

Public letting. SEC. 4. In cases where, in the opinion of the Governor-General,

such a course would result in benefit to the public, he may require that the letting of a franchise in any municipality or province shall be put up for public bid, after due advertisement to be prescribed by him; but in cases where, in his judgment, there is likely to be but one bidder, and no benefit would accrue to the public by requiring the expense and delay of advertising, he is authorized to dispense with the same upon petition from the municipality and provincial board.

Reservation of power to alter, etc.

SEC. 5. Every franchise granted hereunder shall contain a provision that it is granted subject to the power of Congress to alter, modify, or repeal the same in accordance with the Act of Congress entitled "An Act temporarily to provide for the administration of the affairs of civil government in the Philippine Islands, and for other purposes," approved July first, nineteen hundred and two.

Taxation.

SEC. 6. There shall be no power on the part of the municipal council or the provincial board in the granting of franchises to contract for the exemption from taxation of the property of the grantee of the franchise; such exemption can only be granted by special Act of the Commission.

Open books.

SEC. 7. The books of the person or corporation maintaining and operating a line of street railway, telephone, or electric light or power plant under this law, shall always be open to the inspection of the provincial treasurer or a deputy designated by him for the purpose, and it shall be the duty of the grantee of the franchise operating under the same to submit to the provincial treasurer quarterly reports showing the gross receipts and the net receipts for the quarter past and the general condition of the business. The percentage of gross receipts, which by the terms of the franchise are to be paid by the grantee thereof, shall be paid in quarterly installments, and shall be paid to the provincial treasurer for deposit in the provincial treasury. One-half thereof shall be retained for provincial purposes and the other half shall be distributed to the municipalities in which the line of railway, telephone line, or electric light or power line is constructed; and where the line runs through more than one municipality, the one-half of the receipts shall be distributed between the two or more municipalities in proportion to the mileage of the line in each.

Payment of percentage of gross receipts.

Distribution.

Quarterly reports.

SEC. 8. The quarterly reports of the grantee of the franchise, required in the preceding section, shall be in duplicate and the provincial treasurer shall forward one of them to the Insular Auditor, who shall keep the same on file.

Two or more provinces.

SEC. 9. Franchises may be granted for the operation of an electric street railway line, electric light or power line, or electric telephone line, in two or more provinces; but in such cases the grant shall be made not only by the municipalities through which the line runs, but also by the action of the provincial boards of the provinces in which the proposed lines are to be, and in such cases the distribution of the percentage of gross receipts for the franchise shall be between the provinces in proportion to the mileage therein.

Mortgage.

SEC. 10. The owner of an electric street railway, electric telephone line, or an electric light or power line constructed under this law or by authority of a special Act of the Commission, shall

have the power to issue a mortgage upon the franchise, plant, equipment, and property owned and operated in connection with the franchise, which shall constitute a first lien on the entire property, movable and immovable, then in possession of or subsequently acquired by the owner of the franchise and used by him in operation under the franchise. Such mortgage shall not prevent the sale of movables or personal property of the owner when the same shall have ceased to be useful for the maintenance and operation of the line free from the lien, but the lien shall attach to all property purchased and substituted in the proper equipment of the line. In order that the mortgage shall constitute a prior lien as against purchasers of immovables, the mortgage having been duly executed in accordance with law shall be filed with the registrar or registrars of land in the province or provinces in which the line is: *Provided*, That the mortgage may be duly filed as herein directed in the Spanish or English language as it may have been executed in either language, but unless the original is accompanied by a reasonably correct translation it shall be the duty of the registrar to procure the making of such a translation and to charge and collect a reasonable amount from the person filing the mortgage to pay for such a translation at the time of filing the original instrument, and to file the translation with the original, the language of the latter in case of doubt to control. When the mortgage is foreclosed and the property sold thereunder in accordance with its terms, as a whole, the sale shall include the franchise, which may pass by assignment to the assignee and be enjoyed by him, if he is otherwise competent to do such business in the Philippine Islands, in accordance with its terms. The mortgage may be issued to secure one loan or to secure a number of negotiable bonds, the owners of which shall be represented by one or more trustees, who shall be the grantee or grantees of the mortgage.

Sale of movables, etc.

Filing.

Languages.

Foreclosure.

Security by mortgage.

Record of franchise.

SEC. 11. The franchise, when granted, shall be spread upon the minutes of the municipal council, upon the minutes of the provincial board, and a copy of the same, certified by the provincial secretary, shall be forwarded to the Secretary of Commerce and Police, by him to be filed in the records of the Executive Bureau.

—copy.

Water-power rights reserved.

SEC. 12. Neither the provincial board nor the council of any municipality shall have power to confer the right to use water power derived from any of the streams in such province or municipality in connection with the franchise, the granting of which is herein provided for. Water-power rights are hereby declared to be grantable only by and in accordance with Acts of the Commission.

Condemnation of private property.

SEC. 13. The grantee of a franchise for an electric street railway, electric light or power or telephone line, granted hereunder, or under any special Act of the Commission, shall have the power of condemning private property reasonably needed for the construction of its line, to be exercised by a special proceeding begun in the proper Court of First Instance, with such auxiliary proceedings as may be necessary in the Court of Land Registration according to law; but such power of eminent domain shall only be exercised after approval by the Governor-General to be given before the judicial proceedings are begun.

SEC. 14. Nothing herein contained, except the language of sections ten and thirteen, shall have application to electric street railways, electric light or power or telephone lines, or to the grantees of franchises for the same, in the city of Manila. Manila, exception.

SEC. 15. Nothing herein contained shall prevent the Commission from granting a special franchise to erect and maintain an electric street railway, or electric light or power or telephone line when, in the opinion of the Commission, the franchise applied for shall involve the construction of a line so long and important as to justify the exercise of Insular authority in granting the franchise without requiring action by municipal and provincial governments to give it legality and force.—*Act 667, March 6, 1903, as amended by Act 1022.* Special franchises by the Commission.

JUSTICES OF THE PEACE.

Provinces.

SEC. 66. (2.) In every province in which there now is or shall hereafter be established a Court of First Instance, courts of justices of the peace shall be established in every municipality thereof which shall be organized under the Municipal Code, or which has been organized and is being conducted as a municipality when this Act shall take effect, under and by virtue of the Municipal Code.

Appointment and terms of offices.

SEC. 67. *Appointment and term of office of justices of the peace.*—Justices of the peace shall be appointed by the Philippine Commission, and shall hold office during the pleasure of the Commission. They shall be appointed from lists of suitable persons, nominated for such appointments by the provincial board for each province, for the several municipalities within the province.

Original jurisdiction, criminal.

SEC. 68. *Jurisdiction.*—A justice of the peace shall have original jurisdiction for the trial of all misdemeanors and offenses arising within the municipality of which he is a justice, in all cases where the sentence might not by law exceed six months' imprisonment or a fine of one hundred dollars; and for the trial of all civil actions properly triable within his municipality and over which jurisdiction has not herein been given to the Court of First Instance, in all cases in which the demand, exclusive of interest, or the value of the property in controversy, amounts to less than three hundred dollars. A justice of the peace shall also have jurisdiction over actions for forcible entry into, and detainer of real estate, irrespective of the amount in controversy.

Civil actions.

Forcible entry, etc.

Concurrent jurisdiction.

The jurisdiction of a justice of the peace in civil actions triable within his municipality, in cases in which the demand, exclusive of interest, or the value of the property in controversy, amounts to one hundred dollars or more, but to less than three hundred dollars, shall be concurrent with that of the Court of First Instance: *Provided*, That the jurisdiction of a justice of the peace shall not extend to civil actions in which the subject of litigation is not capable of pecuniary estimation, or to those which involve the title to or possession of real estate or an interest therein, or the legality of any tax, impost, or assessment, or to actions in admiralty, or maritime jurisdiction, or to matters of probate, the appointment of guardians, trustees, and receivers, or actions for the annulment of marriage; but this proviso shall not apply to actions of forcible entry into and detainer of lands or buildings, original jurisdiction of which is hereby conferred upon courts of justices of the peace.

—proviso, limitation.

Fines, fees, and costs.

SEC. 71. *Fees, fines, and costs.*—Justices of the peace shall receive no salaries or allowances. A justice shall be entitled to a fee of three pesos for each action, civil or criminal, tried by him. But in cases of nonsuit or default, the justice shall be entitled to but one-half of the fee herein provided. In civil actions, the fee shall be paid by the successful party, and taxed as a part of the

cost against the defeated party. In criminal actions, the fee shall be paid by the municipality, but shall be taxed as a part of the costs to be paid against the defendant if he be convicted and sentenced to pay the costs. All fines and costs imposed by a justice of the peace in criminal prosecutions and collected during any month shall be paid into the municipal treasury on the first day of the succeeding month. On that day, the justice shall present to the municipal treasurer a detailed statement of the fines and costs collected by him since the last previous report, and of the fees accruing to him from the municipal treasury during the same period by virtue of this section. His account shall be forthwith audited by the municipal president and treasurer, and he shall thereupon receive from the treasury the amount of his fees as allowed by these auditors. For the purpose of the auditing herein provided, the auditors shall examine the records of the justice and any other papers or persons deemed necessary. The justice shall in all cases execute a receipt in duplicate for all money paid to him for fees, fines, or costs, one copy of which he shall retain and the other shall be delivered to the person making the payment. The copies retained by him shall be produced before the auditors. If the auditors are of the opinion that needless prosecutions have been instituted for the purpose of enhancing fees, they shall report the facts to the Commission and request the removal of the justice so offending.

Payment into municipal treasury.

Account, audit.

Duplicate receipts.

Needless prosecutions.

Officers, justice's court.

SEC. 75. *Officers of justice court.*—Any deputy of the governor or sheriff of the province is authorized to act as an officer of a justice court in the province, and to serve any process issuing from such court. Process of such courts other than executions may also be served by any bailiff appointed by the justice for that purpose, or by any policeman of the municipality.

Auxiliary justices.

SEC. 76. *Auxiliary justices.*—There shall be appointed by the Philippine Commission, to hold office during the pleasure of the Commission, one auxiliary justice of the peace, for each municipality which has a court of a justice of the peace, who shall preside in the justice court in the municipality in case of the absence, disqualification, or disability of the justice, and, in case of the death of the justice, until the successor to the deceased justice shall have been appointed and qualified. The auxiliary justice shall receive the fees that would have appertained to the office of the justice during such time as he shall perform the duties of the justice as herein provided, but shall receive no other compensation.—*Act 136, June 16, 1901.*

Designation by the Governor-General.

SECTION 1. It is hereby made the duty of the Governor-General to designate, upon the recommendation of the provincial board, the persons who shall perform, respectively, the duties of justice of the peace and auxiliary justice of the peace in each new municipality that has been formed or shall hereafter be formed by legislation of the Commission, and the person so designated by the Governor-General shall be the lawful justice of the peace and auxiliary justice of the peace in each of such municipalities after such designation; and all other justices of the peace and auxiliary justices of the peace within the territory formed into

Consolidated municipalities.

the new municipality shall thereafter cease to have further authority and power as justices of the peace or auxiliary justices of the peace.—*Act 992, November 11, 1903.*

Preliminary investigations of crimes.

SECTION 1. Every justice of the peace in the Philippine Islands is hereby invested with authority to make preliminary investigations of any crime alleged to have been committed within his municipality, jurisdiction to hear and determine which is by law now vested in the judges of Courts of First Instance. It shall be the duty of every justice of the peace, when written complaint under oath has been made to him that a crime has been committed within his municipality and there is reason to believe that any person has committed the same, which complaint the justice believes to be well founded, or when he has knowledge of facts tending to show the commission of a crime within his municipality by any person, to issue an order for the arrest of the accused and have him brought before the justice of the peace for such preliminary examination.

The order of arrest shall be directed and delivered to any officer authorized by law to make arrests, signed by the justice of the peace, shall contain the name of the accused, if known, and the offense with which he is charged. The form of the written complaint may be substantially as follows:

Form of complaint.

"THE UNITED STATES *against* A. B.

"....., justice of the peace for the municipality of ....., Province of ....., the ..... day of ....., 19....

"A. B. is accused by the undersigned of the crime of (*giving its legal appellation, such as murder, arson, robbery, or the like*) committed as follows:

"That the said A. B. on the ..... day of ....., 19...., at the ..... of ....., Province of ..... (*here set forth the acts or commissions charged as an offense*), contrary to statute in such cases made and provided.

(Signed) "....."

Form of order of arrest.

The form of the order of arrest may be substantially as follows:

"*To any lawful officer, greeting:*

"You are hereby commanded to arrest (*giving the name of the accused*) who stands charged before me with the crime of (*stating the nature of the offense charged*) and to bring him before me as soon as possible, to be dealt with as the law directs. This ..... day of ....., 19....

"(Signed by the name of the justice of the peace.)"

Informalities.

Neither the complaint nor order of arrest, however, shall be void because of any mere informality or failure to follow the above forms. It shall be the duty of the officer to whom the order of arrest is delivered to arrest the accused forthwith and bring him before the justice of the peace as directed in the order.

Procedure in justice's court.

SEC. 2. When the accused is brought before the justice of the peace, it shall be his duty to inform the accused of the charge, give him an opportunity to examine the complaint and the affidavits, if

Plea. any, of all other witnesses in support thereof. The justice of the peace shall thereupon demand of the accused whether he pleads guilty or not guilty to the charge. If he should plead guilty then it shall be the duty of the justice of the peace to order that the accused be remanded to jail for safe-keeping, to await the action of

Bail. the judge or Court of First Instance, or give bail in an amount to be fixed by the justice of the peace, with sufficient sureties, for his appearance before the judge or Court of First Instance, if the case be a bailable one as provided in General Orders, Number Fifty-

Denial of guilt. eight, of the Military Governor, series of nineteen hundred. If the accused shall deny his guilt then it shall be the duty of the justice of the peace to make preliminary investigation of the charge as speedily as may be consistent with right and justice, but in any event he must begin such investigation within three days of the time the accused was brought before him, unless the accused or complainant shall ask for delay in order that witnesses may be obtained, or for other good and sufficient reason, in which

Witnesses. event a continuance for a reasonable time may be allowed. All witnesses, including the complainant, shall be examined under oath and the evidence of each shall be taken down in writing and signed by the witnesses so testifying. The witnesses offered on behalf of the Government or complainant shall be first examined and then those offered on behalf of the accused, who shall be

Proceedings public. present at every stage of the proceeding. The investigation shall be public and the witnesses shall be examined in the presence of the accused, who shall have a right, either in person or by counsel, to cross-examine them if he so desires. The witnesses shall be examined separate and apart from each other if either party

Testimony by accused. demands it. Upon conclusion of the evidence of the other witnesses, the accused may testify under oath, if he so desires, in which case he may be cross-examined as any other witness. His evidence shall be reduced to writing and signed by him. If he refuses to sign the same, that fact shall be certified by the justice of the peace with the reason for such refusal given by the accused. But the accused shall not be compelled to testify against his wishes and the justice of the peace shall so inform the accused before he begins his evidence. In the event the accused declines to testify as a witness, that fact shall not be considered as evidence

Conclusion. against him. Upon the conclusion of the preliminary investigation, if the justice of the peace is of the opinion that there is reasonable cause to believe that an offense has been committed and

Remanding of accused. that the accused is guilty thereof, he shall so declare and shall adjudge that the accused be remanded to jail for safe-keeping to await the action of the judge or Court of First Instance, unless he

Bail. give bail for his appearance if the case be bailable, as provided in General Orders, Number Fifty-eight. On the other hand, if the justice of the peace be of the opinion that no crime has been com-

Discharge. mitted or that there is no reasonable ground to believe the accused guilty thereof, the justice of the peace shall order the discharge of the accused. Such discharge, however, shall not operate as a final acquittal of the accused, but he may be again arrested and prosecuted for the same offense.

Investigations by municipal presidents. SEC. 3. In case there shall have been no justice or auxiliary justice of the peace appointed for any municipality, or in the event

of the absence or inability to act of both the justice and auxiliary justice of the peace, the president of such municipality is hereby vested with all the powers and jurisdiction conferred on justices of the peace by this Act, to make preliminary investigation of criminal offenses charged against persons within the municipality of such president, and shall make such preliminary investigations as justices of the peace are herein required to do, and with like effect, and shall be entitled to the same fees for his services.—*Act 194, August 10, 1901, as amended by Act 1132.*

Preliminary investigation at provincial capital.

SECTION 1. The justice of the peace of the pueblo which is the capital of the province, or of the pueblo in which the provincial jail is situated, shall have, in addition to the jurisdiction hereinbefore conferred upon every justice of the peace, authority to make preliminary investigation of any crime alleged to have been committed anywhere within the province, jurisdiction to hear and determine which is by law now vested in the Courts of First Instance; to issue orders of arrest in such case upon complaint duly filed; to admit persons arrested to bail and to commit the same for trial before the Court of First Instance with respect to crimes alleged to have been committed anywhere within the province; and the procedure hereinbefore provided for the exercise of such jurisdiction within the municipality of the justice shall govern his procedure with respect to crimes committed anywhere within the province, and the process from his court, either for the arrest of the accused person or for the summoning of witnesses, shall run and have effect throughout the province: *Provided, however,* That the expense of such preliminary investigation shall be paid by the municipality in which the offense was committed, in the same manner as though the preliminary investigation had been conducted in such municipality.—*Act 590, January 9, 1903, as amended by Act 1132.*

Apportionment of expenses.

THE MARRIAGE LAW.[1]

OFFICE OF THE UNITED STATES MILITARY GOVERNOR IN THE PHILIPPINE ISLANDS.

[General Orders, No. 68.]

MANILA, P. I., *December 18, 1899.*

The following provisions respecting marriage shall be in force in these Islands from and after this date.

Repeal.

All laws and provisions, general and particular, and even those customary, which are in conflict with this order, are hereby revoked:

Persons eligible.

SECTION I. Any unmarried male of the age of fourteen years or upwards, and any unmarried female of the age of twelve years or upwards, and not otherwise disqualified, are capable of consenting to and consummating marriage.

Prohibited marriages.

SEC. II. Marriages between parents and children, ancestors and descendants of every degree, between brothers and sisters of the half as well as the whole blood, between uncles and nieces or aunts and nephews, and between stepparents and stepchildren, are incestuous and void from the beginning, whether the relationship is legitimate or illegitimate.

Subsequent marriages.

SEC. III. A subsequent marriage contracted by any person during the life of a former husband or wife of such person, with any person other than such former husband or wife, is illegal and void from the beginning, unless:

1. The former marriage has been annulled or dissolved.

2. Unless such former husband or wife was absent, and not known to such person to be living for the space of seven successive years immediately preceding such subsequent marriage, or was generally reputed and was believed by such person to be dead at the time such subsequent marriage was contracted; in either of which cases the subsequent marriage is valid until its nullity is adjudged by a competent tribunal.

Foreign marriages.

SEC. IV. All marriages contracted without these Islands, which would be valid by the laws of the country in which the same were contracted, are valid in these Islands.

Solemnization.

SEC. V. Marriage may be solemnized by either a judge of any court inferior to the Supreme Court, justice of the peace, or priest or minister of the Gospel of any denomination.

No particular form.

SEC. VI. No particular form for the ceremony of marriage is required, but the parties must declare, in the presence of the

[1] NOTE.—At this date, May 31, 1905, an amendment to the marriage law is pending, proposing the reduction of the age at which persons may marry without the consent of their parents or guardians to 18.

person solemnizing the marriage, that they take each other as husband and wife.

Marriage certificates.

SEC. VII. The person solemnizing a marriage must make and sign a certificate, showing:

—contents.

1. The real and full names of the parties and their places of residence.

2. Their ages.

3. The consent of the father, mother, or guardian, or of one having the charge of such person, if any such be given, if the male or the female be under the age of twenty-one. For the purpose of ascertaining these facts, the person solemnizing the marriage is authorized to examine parties and witnesses on oath and receive affidavits, and he must state such facts in his certificate. The marriage shall not be performed in case of nonage, unless the consent hereinbefore required shall be personally given by the parent or guardian or person having charge of the infant, or certified in writing over his or her signature, attested by two or more subscribing witnesses, and proved by the oath of one of them.

Persons solemnizing marriages.

SEC. VIII. The person solemnizing the marriage must, at the request of either party, make a certified copy of the certificate, and transmit the original to or file the same with the justice of the peace of the district within which the marriage is celebrated, or, in default of such official, the judge-advocate or acting judge-advocate of the military department in which the ceremony is solemnized, within thirty days after the marriage. The written consent to the marriage of a minor shall accompany such certificate. For failing to transmit such certificate or written consent he shall be fined not less than twenty-five and not more than fifty dollars.

Validity of former marriages.

SEC. IX. No marriage heretofore solemnized before any person professing to have authority therefor, shall be invalid for want of such authority or on account of any informality, irregularity, or omission, if it was celebrated with the belief of the parties, or either of them, that he had authority and that they have been lawfully married.

Causes for annulment.

SEC. X. A marriage may be annulled for any of the following causes, existing at the time of the marriage:

—1.

1. That the party in whose behalf it is sought to have the marriage annulled was under the age of legal consent, and such marriage was contracted without the consent of his or her parents, or guardian, or person having charge of him or her; unless, after attaining the age of consent, such party for any time freely cohabited with the other as husband or wife.

—2.

2. That the former husband or wife of either party was living, and the marriage with such former husband or wife was then in force.

—3.

3. That either party was of unsound mind, unless such party, after coming to reason, freely cohabited with the other as husband or wife.

—4.

4. That the consent of either party was obtained by fraud, unless such party afterward, with full knowledge of the facts constituting the fraud, freely cohabited with the other as husband or wife.

5. That the consent of either party was obtained by force, unless such party afterward freely cohabited with the other as husband or wife. —5.

6. That either party was, at the time of marriage, physically incapable of entering into the married state, and such incapacity continues, and appears to be incurable. —6.

Periods for commencing action to annul.

SEC. XI. The action to obtain a decree of nullity of marriage, for causes mentioned in the preceding section, must be commenced within the periods and by the parties as follows:

1. For causes mentioned in subdivision one: By the party to the marriage who was married under the age of legal consent, within four years after arriving at the age of consent; or by a parent, guardian, or other person having charge of such nonaged male or female, at any time before such married minor has arrived at the age of legal consent. —1.

2. For causes mentioned in subdivision two: By either party during the life of the other, or by such former husband or wife. —2.

3. For causes mentioned in subdivision three: By the party injured, or relative or guardian of the party of unsound mind, at any time before the death of either party. —3.

4. For causes mentioned in subdivision four: By the party injured, within four years after the discovery of the facts constituting the fraud. —4.

5. For causes mentioned in subdivision five: By the injured party, within four years after the marriage. —5.

6. For causes mentioned in subdivision six: By the injured party, within four years after the marriage. —6.

Legitimacy of children.

SEC. XII. Where a marriage is annulled on the ground that a former husband or wife was living, or on the ground of insanity, children begotten before the judgment are legitimate.

Custody of children.

SEC. XIII. The court must award custody of the children of a marriage annulled on the ground of fraud or force to the innocent parent, and may also provide for their education and maintenance out of the property of the guilty party.

Jurisdiction in cases of nullity.

SEC. XIV. Jurisdiction in cases of nullity shall be vested in Courts of First Instance or in courts of similar jurisdiction now or hereafter to be established, with the right of appeal as in other civil causes.

Certificates of marriage.

SEC. XV. The certificates required by the foregoing provisions may be substantially in the following form:

MARRIAGE CERTIFICATE. —form.

Province of .....
(City or town) of .....

I do hereby certify that on the ..... day of ....., at (the house of ....., or, at ..... church) in said (city or town) of ....., A. B., of ....., aged ..... years and ..... months, and E. D., of ....., aged ..... years and ..... months, were with their mutual consent lawfully joined together in holy matrimony by me in the presence of M. P., of ....., and R. S., of ....., attesting witnesses; and I do further certify that the said A. B. and E. D. (are personally known to me, *or*, were satisfactorily identified by the oath of W. Z., known to me); that I ascertained, previous to the solemnization of the marriage, that each of said parties was of lawful age to contract the same; (that consent to such marriage was duly given, as required by law by the [father, mother, or person having charge] of the said infant, A. B.,

and, *should both contracting parties be infants*, by [the father, mother, or person having charge] of the said E. D.) ; and that upon due inquiry by me made, there appeared no lawful inpediment to the marriage.

Witness my hand, this ..... day of ....., ...

L. M.,
Parish Priest (Rector or Minister of, etc., or Justice or Judge of, etc.).

Witnesses :

.....
.....

Additional averments.

Within the foregoing certificate may be included such additional averments as may be required by or be conformable to the rules or customs of particular churches.

Consent to marriage.

CONSENT TO MARRIAGE OF A PERSON UNDER AGE.

Province of .....
(City or town) of .....

This is to certify that I, the undersigned, residing in the (city or town) of ....., Province of ....., (father, mother, or person in charge) of A. B., infant, residing in....., ..., hereby freely consent to (his or her) marriage with E. D. of..... ; and that I know of no legal impediment to such marriage.

F. G.,
.....

Witnesses :

.....
.....

Affidavit of witnesses.

AFFIDAVIT OF WITNESS TO CERTIFICATE OF CONSENT.

Province of .....
(City or town) of .....

Before me personally appeared H. I., one of the subscribing witnesses to the foregoing certificate of consent, signed by F. G., who, being by me duly sworn, deposes and says that (he or she) is well acquainted with the said F. G., and knows (him or her) to be the same person who executed the said certificate ; and that (he or she) was present and saw the said F. G. sign the same.

Witness my hand this ..... day of ....., ...

S. T.,
Notary Public, etc.
.....

Administration of oaths.

Such oath may be administered by any member of the Supreme Court, by any judge of the First Instance, justice of the peace, notary public, or by the person solemnizing such marriage; or by any person duly authorized by the laws of the place in which the same may be administered.

By command of Major-General Otis:

THOMAS H. BARRY,
Assistant Adjutant-General.

Amending General Orders, No. 68.

OFFICE OF THE UNITED STATES MILITARY GOVERNOR IN THE PHILIPPINE ISLANDS.

[General Orders, No. 70.]

MANILA, P. I., *May 21, 1900.*

I. Section five, General Orders, Number Sixty-eight, series of eighteen hundred and ninety-nine, of this office, is hereby amended to read as follows:

Solemnization of marriage.

"SEC. V. Marriage may be solemnized by either a judge of any court inferior to the Supreme Court, justice of the peace, or

priest, or minister of the Gospel of any denomination: *Provided*, That in towns organized under the provisions of General Orders, Number Forty-three, headquarters Department of the Pacific and Eighth Army Corps, series of eighteen hundred and ninety-nine, or in municipios organized under the provisions of General Orders, Number Forty, current series, this office, for which towns or municipios judges or justices of the peace have not been provided, the authority conferred by this section upon such officials may be exercised by presidents or alcaldes."

* * * * *

By command of Major-General MacArthur:

E. H. CROWDER,
Lieutenant-Colonel, Thirty-ninth Infantry,
United States Volunteers, Secretary.

MUNICIPAL BOARDS OF HEALTH.

Organization.

SECTION 1. There may be a municipal board of health in each of the several municipalities of the Philippine Islands, which board shall be organized at such time as the provincial board of health for the province in which the municipality is situated may direct, and the provincial board approve.

Membership of board.

SEC. 2. Each municipal board of health shall consist of:

(*a*) A president, who shall be a duly qualified physician, or an undergraduate of medicine, or an Army surgeon, or an Army contract surgeon, in cases where there are no civilian physicians available, such employment to be authorized in the discretion of the Governor-General;

(*b*) A member, who shall be chosen by a majority vote of the municipal council;

(*c*) A male school-teacher of the municipality, who shall be appointed by the division superintendent of schools for the division in which the municipality is situated;

(*d*) The municipal secretary, ex officio;

(*e*) A pharmacist, if there be one resident within the municipality, who shall be appointed an honorary member by the municipal president.

(*f*) The senior medical officer of the Army or Navy, if there be any such on duty in the municipality, who, with the authority of the proper military or naval commander, shall act as an honorary and consulting member of the board. The municipal secretary, the pharmacist member, and the military or naval member of the board shall not be entitled to vote.

Appointment of the president.

SEC. 3. The president of the municipal board of health shall be appointed by the Commissioner of Public Health, upon the recommendation of the provincial board of health of the province in which the municipality is situated. His salary shall be fixed by the municipal council, and shall not be less than the salary of the municipal secretary nor greater than the salary of the municipal president. The other members of the board shall serve without compensation.

Salary of president.

Other members.

Secretary.

SEC. 4. The municipal secretary shall be the secretary of the board. He shall keep its records, compile its statistics, and shall render such other clerical assistance in connection with the legitimate work of the board as it may direct.

Meetings.

SEC. 5. The municipal board of health shall hold regular meetings on the second and fourth Wednesdays of each month, and special meetings at the call of the president, or of a majority of the members. Subject to the supervision and control of the provincial board of health, it shall have general supervision over the

Supervision.

health and sanitary condition of the municipality and of its several barrios. It shall cause to be prosecuted all violations of sanitary laws, and shall enforce the regulations of the Board of Health for the Philippine Islands and of the provincial board of health for the province in which the municipality is situated. It shall have power and authority to abate nuisances endangering the public health, to remove the cause of any special disease or mortality, and to make and enforce such quarantine regulations with reference to its municipality as it shall deem necessary. It shall draft and recommend to the municipal council suitable ordinances for carrying into effect the provisions of subsections (*l*), (*m*), (*n*), (*o*), (*p*), (*q*), (*r*), and (*s*) of section thirty-nine of the Municipal Code. During epidemics of contagious or infectious disease affecting the inhabitants or the domestic animals of the municipality, or of any of its barrios, and at such other times as may be deemed necessary by the municipal council, it shall appoint such sanitary inspectors as the municipal council may authorize. It shall perform such other duties with reference to the health and sanitation of the municipality as the provincial board of health for the province in which the municipality is situated shall direct.

Prosecutions. Nuisances, etc. Quarantine. Ordinances. Epidemics, etc. Other duties.

SEC. 6. The president of the municipal board of health shall be its chief executive officer, and shall exercise general supervision and control over the various branches of its work. Subject to the provisions of law with reference to public vaccinations, he shall conduct such vaccinations for the people of his municipality. In a case of emergency, when a quorum of the board can not be obtained, he may exercise the powers conferred upon a municipal board of health by this Act, but he shall report his action to the municipal board of health for ratification at the earliest practicable time. On or before the tenth days of March, June, September, and December he shall prepare and submit to the municipal council quarterly estimates, showing the probable expense of properly conducting the work of the board for the coming three months. He shall make such reports and discharge such other duties with reference to the health and sanitation of the municipality as the provincial board of health for the province in which the municipality is situated, or the Board of Health for the Philippine Islands, may direct. Whenever a municipal board of health has been established in a municipality where a provincial jail is located, the president of such municipal board of health shall act as physician to the prisoners confined in the provincial jail, if required to do so by resolution of the provincial board.—*Act 308, December 2, 1901, as amended by Acts 363 and 878.*

Duties and powers of president. Vaccinations. Emergencies. Quarterly estimates. Reports and other duties. Jails.

SECTION 1. * * * The Commissioner of Public Health is further authorized, when in his judgment such a course is in the public interest, to assign presidents of municipal boards of health to temporary duty outside the municipalities in which they are regularly located. The traveling expenses and subsistence of presidents of municipal boards of health so assigned shall be paid during such assignment from the Insular Treasury.

Assignments to temporary duty.

SEC. 3. The payment of the salaries of the positions herein created, and of the traveling expenses and subsistence of presi-

Salaries, expenses, and subsistence.

dents of provincial and municipal boards of health when assigned in accordance with the provisions of section one of this Act, for the fiscal year nineteen hundred and three, is hereby authorized out of funds appropriated in Act Numbered Five hundred and ninety-five under the heading "Suppression and extermination of epidemic diseases and pests, Board of Health for the Philippine Islands, nineteen hundred and three."—*Act 677, March 12, 1903.*

SEC. 4. * * * The president * * * of a municipal board of health may be required to render, without charge, to any officer or enlisted man of the Philippines Constabulary, or to a provincial prisoner, such medical service as may be needed in any case, upon notice by the officer in immediate command of such Constabulary officer or enlisted man or by the governor of the province, as the case may be, of the necessity for such service; or to any indigent person when directed to render such service by the provincial governor or by a municipal president, as the case may be: *Provided,* That in no case shall the president of * * * a municipal board of health be paid for medical services rendered to any person authorized by law to receive medical attendance at the expense of the Insular Government or at the expense of a province.—*Act 985, November 7, 1903.*

PROVINCIAL BOARDS OF HEALTH.

Organization.

SECTION 1. There shall be a provincial board of health in each of the several provinces of the Philippine Islands, which board shall be organized at such time as the Board of Health for the Philippine Islands may direct, with the approval of the Secretary of the Interior.

Membership of board.

SEC. 2. Each provincial board of health shall consist of a president, who shall be a duly qualified physician; the president of the municipal board of health of the capital of the province, and the provincial supervisor. The provincial secretary shall act as the secretary of the board. With the authority of the proper military or naval commander, the senior medical officer of the Army or Navy on duty at the capital of the province shall be an honorary and consulting member of the provincial board of health, but shall not be entitled to a vote. The provincial fiscal shall be the legal adviser of the board.

Fiscal.

Appointment of president.

SEC. 3. The president of each provincial board of health shall be appointed by the Governor-General of the Philippine Islands, with the advice and consent of the Commission.

Salaries.

SEC. 4. The salaries of presidents of provincial boards of health shall be fixed by the Commissioner of Public Health, subject to the approval of the Secretary of the Interior, and shall be payable monthly in money of the United States: *Provided*, That they shall not exceed—

Limitation upon salaries.

(*a*) In the Provinces of Marinduque, Romblon, Masbate, Abra, Bataan, and Nueva Vizcaya, nine hundred dollars per year.

(*b*) In the Provinces of Isabela, Zambales, Oriental Negros, Surigao, Tayabas, Union, Cagayan, Sorsogon, Rizal, Antique, Capiz, Cavite, Tarlac, Bohol, Misamis, Nueva Ecija, Laguna, and Mindoro, one thousand two hundred dollars per year;

(*c*) In the Provinces of Ilocos Norte, Ilocos Sur, Bulacan, Pampanga, Pangasinan, Albay, Batangas, Camarines, Occidental Negros, Leyte, and Samar, one thousand three hundred and fifty dollars per year;

(*d*) In the Provinces of Cebu and Iloilo, one thousand five hundred dollars per year;

(*e*) In provinces or districts not included under paragraphs (*a*), (*b*), (*c*), or (*d*) of this section, the salaries of presidents shall be fixed by the Commission when the organization of the provincial board of health for such province or district is directed.

Persons serving without compensation.

(*f*) Provincial supervisors, provincial secretaries, presidents of municipal boards of health of capitals of provinces, and honorary members of provincial boards of health shall receive no compensation for the performance of the duties prescribed for them in connection with provincial boards of health.

Traveling expenses.

(*g*) Members of provincial boards of health shall be allowed their actual and necessary traveling expenses when absent from the capitals of their several provinces upon official business, subject to the conditions imposed by law upon the provincial officials of their respective provinces when traveling on official business.

Supervision.

SEC. 5. Subject to the supervision and control of the Board of Health for the Philippine Islands, each provincial board of health shall have general supervision over the health and sanitary condition of its province, including the health of domestic animals; shall exercise general control over all municipal boards of health within the province; shall cause to be prosecuted all violations of sanitary laws and shall enforce the regulations of the Board of Health for the Philippine Islands within the province. During epidemics of contagious or infectious disease affecting the inhabitants or domestic animals of the province, and at other times when it shall deem necessary, it shall appoint such sanitary inspectors as the provincial board may authorize; and it shall perform such other duties with reference to the health and sanitation of the province as the Board of Health for the Philippine Islands may direct. It shall hold regular meetings on the second and fourth Tuesdays of each month, and special meetings at the call of the president or of a majority of the voting members of the board. It shall make no contracts and incur no liabilities in excess of the amounts duly appropriated for its use by the provincial board or by the central legislature of the Philippine Islands.

Control over municipal boards. Prosecutions.

Epidemics, etc.

Sanitary inspectors.

Other duties.

Meetings.

Contracts and other liabilities.

President's duties and powers.

SEC. 6. The president of each provincial board of health shall be its chief executive officer and shall exercise general supervision and control over the various branches of its work. In a case of emergency, and when a quorum of the board can not be obtained, he may exercise the power conferred upon the provincial board of health by this Act, but he shall report his action to the board for ratification at the earliest practicable time. On or before the tenth days of March, June, September, and December of each year he shall prepare and submit to the provincial board quarterly estimates, showing the probable expense of properly conducting the work of the board for the coming three months. He shall make such reports as the Board of Health for the Philippine Islands may direct.

Emergencies.

Quarterly estimates.

Reports.

Sudden deaths.

SEC. 7. The provincial fiscal, in investigating the causes of sudden deaths which have not been satisfactorily explained, and when there is suspicion that the causes arose through the unlawful acts or omissions of other persons, or from foul play, and in causing autopsies to be made in case he deems them to be necessary, shall be entitled to demand and receive, for purposes of such investigations or autopsies, the aid of the president of the provincial board of health.

Repeal.

All laws and orders establishing a "Medical-Legal Department" in the Philippine Islands are hereby repealed.

Absence, etc., of president.

SEC. 8. In case of the absence of the president from the province, or of illness incapacitating him for the discharge of his duties, the president of the municipal board of health of the capital of the province shall temporarily discharge them.

Sanitary inspector and engineer.

SEC. 9. The provincial supervisior shall act as sanitary inspector and as sanitary engineer for the board.

Secretary.

SEC. 10. The secretary of the provincial board of health shall keep its records, compile its statistics, and shall render such other clerical assistance in connection with the legitimate work of the board as it may direct.—*Act 307, December 2, 1901, as amended by Acts 478 and 543.*

Assignment to temporary duty.

SECTION 1. The Commissioner of Public Health is hereby authorized, subject to the approval of the Governor-General, to assign presidents of provincial boards of health to temporary duty outside the province in which they are regularly located. The traveling expenses and subsistence of presidents of provincial boards of health so assigned shall be paid during such assignment from the Insular Treasury.

* * * * *

Salaries, expenses, and subsistence.

SEC. 3. The payment of the salaries of the positions herein created, and of the traveling expenses and subsistence of presidents of provincial and municipal boards of health when assigned in accordance with the provisions of section one of this Act, for the fiscal year nineteen hundred and three, is hereby authorized out of funds appropriated in Act Numbered Five hundred and ninety-five under the heading "Suppression and extermination of epidemic diseases and pests, Board of Health for the Philippine Islands, nineteen hundred and three."—*Act 677, March 12, 1903.*

SEC. 4. * * * The president of a provincial board of health * * * may be required to render, without charge, to any officer or enlisted man of the Philippines Constabulary, or to a provincial prisoner, such medical service as may be needed in any case, upon notice by the officer in immediate command of such Constabulary officer or enlisted man or by the governor of the province, as the case may be, of the necessity for such service; or to any indigent person when directed to render such service by the provincial governor or by a municipal president, as the case may be: *Provided*, That in no case shall the president of a provincial board of health * * * be paid for medical services rendered to any person authorized by law to receive medical attendance at the expense of the Insular Government or at the expense of a province.—*Act 985, November 7, 1903.*

REGISTERS OF DEEDS.

Salaries by provinces.

SECTION 1. In pursuance of the provisions of section thirteen of Act Numbered Four hundred and ninety-six, the Land Registration Act, the salaries of the several registers of deeds for the provinces are hereby fixed at the following sums, in money of the United States, for each of the provinces named, namely: Abra, five hundred dollars; Albay, eight hundred dollars; Ambos Camarines, nine hundred dollars; Antique, five hundred dollars; Bataan, five hundred dollars; Batangas, eight hundred dollars; Benguet, five hundred dollars; Bohol, six hundred dollars; Bulacan, nine hundred dollars; Cagayan, eight hundred dollars; Capiz, five hundred dollars; Cavite, eight hundred dollars; Cebu, one thousand two hundred dollars; Moro Province, nine hundred dollars; Ilocos Norte, seven hundred dollars; Ilocos Sur, nine hundred dollars; Iloilo, one thousand two hundred dollars; Isabela, five hundred dollars; Laguna, six hundred dollars; Leyte, one thousand dollars; Lepanto-Bontoc, five hundred dollars; Masbate, five hundred dollars; Mindoro, five hundred dollars; Misamis, five hundred dollars; Nueva Ecija, six hundred dollars; Nueva Vizcaya, five hundred dollars; Occidental Negros, one thousand two hundred dollars; Oriental Negros, seven hundred dollars; Pampanga, nine hundred dollars; Pangasinan, one thousand two hundred dollars; Paragua, five hundred dollars; Rizal, seven hundred dollars; Romblon, five hundred dollars; Samar, eight hundred dollars; Sorsogon, eight hundred dollars; Surigao, five hundred dollars; Tarlac, seven hundred dollars; Tayabas, one thousand dollars; Union, five hundred dollars; and Zambales, five hundred dollars.

Appointments by Governor-General, restriction.

SEC. 2. The Governor-General shall not appoint a register of deeds for any of the provinces in this Act named where the salary is fixed at five hundred dollars unless in his judgment the business of land registration in such province shall become of sufficient importance to warrant the maintenance of a separate office of register of deeds therein. Meanwhile in such provinces the duties of registers of deeds shall continue to be performed by provincial treasurers in accordance with existing law.—*Act 1107, April 5, 1904.*

Commercia registers.

SECTION 1. Registers of deeds and provincial treasurers who are performing the duties of registers of deeds are hereby authorized and directed to perform the duties of commercial registers as defined in Title Two of the Code of Commerce: *Provided, however,* That such registers of deeds shall not be required to register vessels or to keep a register of vessels as required in said title.

Vessels.

SEC. 2. The documenting, registering, enrolling, and licensing of vessels in accordance with the Customs Administrative Act and customs rules and regulations shall be deemed to be a registry of vessels within the meaning of Title Two of the Code of Commerce, unless otherwise provided in said Customs Administrative Act or in said customs rules and regulations.—*Act 1288, January 23, 1905.*

SHERIFFS.

Officer of preme Court.

SEC. 22. *Governor of province to be officer of court.*—The officer of the Supreme Court to serve its process and enforce good order in and about the court room, shall be the governor, or his deputy, of the province in which the court is held, when the court is in session at Cebu or Iloilo. At other times its officer shall be the sheriff of the city of Manila, as hereinafter provided.

Bond of provincial governor.

SEC. 23. *Governor to execute an official bond.*—The governor of the province shall, before being qualified to perform the duties of officer of any court, execute a bond, with sufficient sureties, to the Government of the Philippine Islands, in the penal sum of ten thousand dollars, to be approved by the provincial treasurer, conditioned for the faithful performance of the duties of himself and his deputies as officer of the court, and the payment of all sums of money that shall come into his or their hands officially, to the persons entitled thereto. The bond shall be recorded in the books of the provincial treasurer and kept on file in his office, and shall be available as security for the benefit of any person in interest. The governor may require each deputy by him appointed to execute to him a sufficient indemnity for his protection against the malfeasance or nonfeasance of such deputy.

Deputies' bonds.

When governor fails to give bond.

SEC. 24. *Provisions for officer when governor fails to give bond.*—In case the governor shall fail to give the bond provided in the preceding section, within thirty days after his election, it shall be the duty of the judge of the Court of First Instance of the province to appoint, in writing, a suitable person as the officer of the courts of the province, and the officer so appointed, upon executing the bond provided in the preceding section, shall be the officer of the courts of the province, with the same powers in the execution of process and appointment of deputies as the governor would have had he given the bond required.

Appointment of another.

—term of office.

The person so appointed shall hold office until the expiration of the term of office of the governor, and shall be called the sheriff of the province, and may require bonds of his deputies, as provided in the preceding section.

Renewal of bond.

SEC. 26. *Renewing bond of officer.*—At any time that it shall be made to appear to the judge of the Court of First Instance in any province, or to the judges of the Supreme Court in the city of Manila, that the bond of the officer of the court, whether governor or sheriff, is insufficient, he or they may require a new and sufficient bond to be given within a period to be fixed in the order. If the new bond so required is not given within the period so fixed, a sheriff shall be appointed, as provided in the

Failure to renew.

preceding sections. The sheriff so appointed shall have all the powers and duties of the regular officer of the court.

Fees.

SEC. 27. *Fees.*—The officer of the court and his deputies shall be paid by fees only, and strictly in accordance with the fee bill provided in the Code of Civil Procedure. But if the officer of the court in any province is an officer of the Army of the United States detailed for the performance of civil duties, all fees charged by him for the service of process, except such as belong to his deputies for such service, shall be paid by him into the treasury of the province for the general purposes of provincial funds.—*Act 136, June 16, 1901, as amended by Act 176.*

Custody of court-house and public property.

SECTION 1. The governor of each province, or, in case the governor has failed to qualify as officer of the court by giving a bond, and a sheriff of the province has been appointed, in accordance with section twenty-four of Act Numbered One hundred and thirty-six, providing for the organization of courts, then the sheriff of the province shall be the legal custodian of the court-house and the public property therein, except the books, records, and papers appertaining to the offices of the clerk in his province.—*Act 152, June 27, 1901.*

Specific fees only.

SEC. 785. *Lawful to demand specific fees only.*—It shall be lawful for the clerk of the Supreme Court, the clerks of Courts of First Instance, and commissioners appointed by the Courts of First Instance, assessors in Courts of First Instance and in courts of justices of the peace, governors as officers of the court, sheriffs, bailiffs, justices of the peace, notaries public, and other officers and persons hereinafter mentioned, together with their assistants and deputies, to demand, receive, and take the several fees hereinafter mentioned and allowed for any business by them respectively done by virtue of their several offices, and no more.

Service of process, fees and other allowances.

SEC. 789. *Governors, sheriffs, and other persons serving process.*—For executing process, preliminary and final judgments, and decrees of any court, for each mile of travel in the service of process, reckoned from the place of service to the place to which the process is returnable, six cents; for serving an attachment against the property of defendant, one dollar, together with a reasonable allowance to be made by the court for expenses, if any, necessarily incurred in caring for the property attached; for arresting each defendant, fifty cents; for serving summons and copy of complaint for each defendant, one dollar; but if the complaint exceeds three hundred and fifty words, then for each additional one hundred words, five cents; but in special proceedings, testamentary or administrative, where several members of a family residing at the same place are defendants, the fee for each defendant shall be fifty cents; for serving subpœnas, for each witness served, ten cents besides travel fees; for each copy of any process necessarily deposited in the office of the registrar of deeds, five cents for each one hundred words, but not less than fifty cents in each case; for taking bonds or other instruments of indemnity or security, for each, twenty-five cents; for executing a writ of process to put a person in possession of real estate, one

dollar; for attending with prisoner on habeas corpus trial, each day, one dollar; for transporting each prisoner on habeas corpus or otherwise, when required, for every mile going and returning, ten cents; for furnishing food for prisoner, for each day, twenty cents; for advertising sale, besides printer's charge, fifty cents; for taking inventory of goods levied upon, to be charged only when the inventory is necessary, a sum fixed by the court not exceeding the actual reasonable cost of same to be shown by vouchers; for summoning assessors, six cents for each assessor summoned besides travel; for levying an execution on property, one dollar.

Percentage on collections.

On all money collected by him by order or any decree, execution, attachment, or any other process, the following sums, to wit:

On the first one hundred dollars or less, two per centum; on the second one hundred dollars, one and one-half per centum; on all sums between two hundred dollars and one thousand dollars, one per centum; on all sums in excess of one thousand dollars, one-half per centum.

Allowance for attending sessions.

The sheriff of the province shall also be allowed three dollars per day, in money of the United States, for each day the Court of First Instance is in session in his province for attendance at such court by himself and necessary deputies. This allowance shall be in addition to fees for the service of process, and shall be paid from the Insular Treasury as a part of the expense of the Bureau of Justice. In case the governor of the province is the officer of the court he shall receive the same compensation from the same source for the attendance of himself and necessary deputies during the days of actual session of the Court of First Instance in the province. During the sessions of the Supreme Court, at other places than in the city of Manila, the officer of the court shall receive the same allowance as herein provided.—*Act 190, October 1, 1901, as amended by Act 642.*

Fees and allowances in criminal proceedings.

SECTION 1. Until provision is made covering the subject by a Code of Criminal Procedure, clerks of courts and officers of courts, whether governors, sheriffs, their deputies or special deputies, shall be entitled, for issuing or serving all process and the performance of all duties in criminal proceedings, to receive the same fees as those to which they would be entitled for like service by virtue of the provisions of Act Numbered One hundred and ninety, providing a Code of Procedure in Civil Actions and Special Proceedings: *Provided, nevertheless,* That whenever the duties of a governor, sheriff, deputy, or special deputy, or other officer of a court in criminal proceedings, either before or after final judgment, require travel, or transportation of prisoners, or furnishing food for prisoners, in whole or in part outside the province of the governor, sheriff, or deputy, or other officer, in such case the officer performing the service, transporting the prisoners, and furnishing food for them, shall receive a compensation of two dollars per day, in money of the United States, or its authorized equivalent, for each day necessarily employed in performing the service, and the actual necessary expenses incurred in traveling and in transporting prisoners and in furnishing food for them, and no more. If the

officer performing the service in the transportation of prisoners requires assistance for guarding the prisoners, it shall be furnished by the Insular Constabulary, without additional compensation, the actual necessary expenses incurred in traveling, by the member or members of the Insular Constabulary performing this service, to be paid by the officer and be reimbursed as in case of other

Payment of fees.

expenses of the service. Such fees, incurred in behalf of the Government in proceedings before a justice of the peace, shall be paid by the municipality in which the trial or preliminary investigation is held. Such fees shall be taxed against the defendant as a part of the costs to be paid if he be convicted and sentenced to pay the costs. But, if the services are rendered in the prosecution of a case in a Court of First Instance, the fees shall be paid out of the provincial treasury of the province in which the prosecution is held and taxed against the defendant as in pros-

Justices' monthly statements.

ecutions before a justice of the peace. On the first day of each month the justice of the peace of each municipality shall present to the municipal treasurer a detailed statement of the fees accruing to officers of courts from the municipal treasury during

Audit and payment.

the preceding month by virtue of this Act. The account thus rendered shall forthwith be audited by the municipal president and treasurer, and the officer entitled thereto shall thereupon receive from the municipal treasury the amount of his fees as allowed by these auditors. For the purpose of the auditing herein provided, the auditors shall examine the records of the justice of

Statements by clerks of courts.

the peace or any other papers or persons deemed necessary. Also, on the first day of each month, the clerk of the Court of First Instance for each province shall present to the provincial treasurer a detailed statement of the fees accruing to the clerk or any officer of the court from the provincial treasury during the

Audit and payment.

preceding month by virtue of this Act. Such accounts shall forthwith be audited by the provincial treasurer, and the officer entitled to the same shall thereupon receive from the provincial treasury the amount thus allowed by the treasurer. For the purpose of this auditing, the treasurer shall examine the records of the justice of the peace or any other papers or persons deemed necessary.

The auditing herein provided for is subject to the provisions of subdivision six of section one of Act Numbered One hundred and thirty-three, amending the Provincial Government Act [section 13 (*g*) of Act 83].

Manila, criminal cases.

When the services are rendered in the prosecution of a criminal case in the Court of First Instance in the city of Manila, the fees shall be paid out of the funds in the Insular Treasury belonging to the city of Manila, and taxed against the defendant

Statement by clerk.

as above provided. On the first day of each month the clerk of the Court of First Instance of the city of Manila shall present to the Auditor for the Philippine Islands a detailed statement of the fees accruing to the clerk of the Court of First Instance, or to any officer of the court, from the city of Manila during

Audit and payment.

the preceding month by virtue of this Act. Such accounts shall forthwith be audited by the Auditor for the Philippine Islands, and the officer entitled to the same shall thereupon receive from

the funds in the Insular Treasury belonging to the city of Manila the amount thus allowed by the Auditor.—*Act 302, November 21, 1901, as amended by Acts 404 and 1335.*

Expenses of escort for prisoners.

SECTION 1. * * * *And provided further*, That the subsistence and traveling expenses of officers and enlisted men on escort duty, together with all expense of transporting prisoners in their charge, shall be paid by the Bureau of Constabulary and not by the Bureau or province at whose request the escort is furnished, the provisions of section one of Act Numbered Four hundred and four to the contrary notwithstanding.—*Act 1049, February 11, 1904.*

Court of Land Registration.

SEC. 17. The Court of Land Registration, in all matters over which it has jurisdiction, may enforce its orders, judgments, or decrees in the same manner as orders, judgments, and decrees are enforced in the Courts of First Instance, including a writ of possession directing the governor or sheriff of any province or of the city of Manila to place the applicant in possession of the property covered by a decree of the court in his favor and, upon the request of the judge of the Court of Land Registration, the governor or sheriff of any province or of the city of Manila, as the case may be, shall assign a deputy to attend the sittings of the court in that province or city.

Writ of possession.

Governor or sheriff.

Allowance for attending court.

The governor or sheriff of the province who shall, in person or by his deputy, attend the sittings of the court in any province outside the city of Manila, in accordance with the provisions of this section, shall be allowed three dollars per day, in money of the United States, for each day the court is in session in his province for attendance by himself and necessary deputies. This allowance shall be in addition to the fees for service of process, and shall be paid from the provincial treasury.—*Act 496, February 1, 1903, as amended by Act 1108.*

—in addition to fees.

Temporary sheriffs.

SECTION 1. In each province not organized under the Provincial Government Act the judge of the Court of First Instance of the province is hereby authorized to make a temporary appointment of a sheriff of the province, to serve until a permanent officer of the court of the province shall have been duly appointed in accordance with law. A temporary sheriff so appointed shall have all the powers of a permanent sheriff within his province, including the right to appoint deputies. Such temporary sheriff shall be paid three dollars per day for attendance upon the Court of First Instance while it is in session, and shall receive for the service of process reasonable fees, to be allowed by the judge in each case. Such fees shall be paid by the party requiring the services in civil actions, and by the Insular Government in criminal prosecutions. The per diem allowance for attendance at court shall also be paid by the Insular Government.

Powers.

Allowance.

Fees.

Payment.

Failure of governor to qualify.

SEC. 2. In any province organized under the Provincial Government Act, where the governor of the province has failed to qualify by giving bond as an officer of the court, in accordance with law,

Temporary appointee.

and a sheriff has not been appointed, the judge of the Court of First Instance of the province is hereby authorized to appoint a

Compensation.

temporary sheriff, with the same powers as are given to temporary sheriffs by section one. The compensation of such temporary sheriff shall be the same, and paid as provided in section one.

Powers.

SEC. 3. The powers of a temporary sheriff appointed under this Act shall cease whenever a permanent officer of the court for the province shall have been duly appointed and has qualified by giving the bond required by law.

Other provinces.

SEC. 4. In each province not organized under the Provincial Government Act, the judge of the Court of First Instance of the

Temporary clerk of court.

province is hereby authorized to make a temporary appointment of a clerk of court to serve until the permanent clerk of the court for the province shall have been appointed in accordance with law.

—powers and compensation.

The temporary clerk so appointed shall have all the powers of a permanent clerk within his province, including the right to appoint deputies. Such temporary clerk shall be paid a reasonable compensation for his services, to be fixed by the judge, to be paid out of the Insular Treasury, and his powers to act as clerk shall cease when a permanent clerk shall have been duly appointed in accordance with law.

Bonds.

SEC. 5. Temporary sheriffs and clerks appointed under the provisions of this Act shall not be required to give bonds.—*Act 159, July 6, 1901.*

Terms of temporary sheriffs.

SEC. 33. *Temporary sheriffs.*—A temporary sheriff appointed in any district under Act Numbered One hundred and fifty-nine shall not serve for more than ninety days and no temporary sheriff shall again be appointed in such district except to a vacancy occurring after a permanent sheriff shall have been appointed and qualified.—*Act 867, October 1, 1903.*

VACCINATION.

Appointment of vaccinators and others.

SECTION 1. In municipalities where municipal boards of health have not been established, or where said boards have been established but their presidents are unable, without assistance, to thoroughly protect by vaccination the inhabitants of their respective municipalities against smallpox, the Commissioner of Public Health shall appoint, subject to the approval of the Secretary of the Interior, for the purpose of carrying on public vaccinations, such public vaccinators or other employees as the Commission shall authorize.

Vaccination compulsory.

SEC. 2. Every person living in the Philippine Islands who can not furnish satisfactory evidence, either by a certificate of recent date from a president of a municipal board of health, public vaccinator, duly qualified physician, or such other person as the Board of Health for the Philippine Islands may designate, or otherwise, to the effect that he is immune against smallpox, shall submit to vaccination as often as may be required by a municipal or provincial board of health or by the Board of Health for the Philippine Islands; and such vaccination shall be performed gratis.

Duty of parents, guardians, etc.

SEC. 3. Every parent, guardian, or person having charge of one or more children over three months of age shall see that they are presented for examination and vaccination at such place and time as may be specified by a president of a municipal board of health or a public vaccinator, and that they are returned on the eighth day after such presentation to said place so that the result of the vaccination may be verified: *Provided*, That any person may call upon a president of a municipal board of health or a public vaccinator to perform vaccinations at the residence of such person, in which cases the vaccinations shall be performed as requested, and the person performing them shall collect the sum of one peso for each person so vaccinated. The funds accruing from such charges for vaccination shall be paid weekly by the persons collecting them into the treasury of the municipality where the vaccination is performed.

Calls upon president.

—fees.

Collection and deposit of funds.

Children unfit for vaccination.

SEC. 4. On the presentation for vaccination of any child which is found, by reason of its health, to be unfit for the operation, presidents of municipal boards of health or public vaccinators shall postpone such vaccination, but shall give due notice to parents, guardians, or other persons having charge of such child to return it at some fixed time, which instruction shall be obeyed by its parent, guardian, or other person in charge.

Parents, guardians, etc., of children.

SEC. 5. Every parent, guardian, or other person in charge of one or more children who shall be found guilty of neglecting or

refusing to comply with the provisions of sections two and three of this Act shall be fined five dollars, in money of the United States, for each offense. One half of the fine shall be paid to the person or persons giving the information leading to conviction, and the other half shall be paid into the municipal treasury.

Persons in charge of institutions.

SEC. 6. The presidents, principals, boards of directors, managers, or any person or persons having charge of universities, colleges, academies, seminaries, public or parochial schools, orphanages, or asylums, or other places where children are educated, reared, or cared for, shall present such children for vaccination within said institution at such times as may be specified by presidents of municipal boards of health or public vaccinators. Any such person or persons refusing to comply with the provisions of this section shall, upon conviction, be punished by a fine of not more than one hundred dollars for each offense.

Resisting vaccination.

SEC. 7. Any person reported as unprotected against smallpox who is unable to submit satisfactory evidence of vaccination as provided in section two, and who resists vaccination when directed to submit to it by the proper authorities shall, upon conviction, be punished by a fine of not more than fifty dollars, in money of the United States, for each offense.

Certificates of vaccination.

SEC. 8. Presidents of municipal boards of health, public vaccinators, and all other persons authorized to vaccinate against smallpox under the provisions of this Act, shall furnish each person successfully vaccinated by them a certificate to the effect that he has been so vaccinated, setting forth the date of the vaccination, the number of marks made and their location, and shall also record this information in a book to be kept by him for that purpose, for each municipality, which book in case of his death or removal from office, shall be deposited with the secretary of the municipality.

Beginning vaccination.

SEC. 9. Presidents of municipal boards of health and public vaccinators shall begin the work of public vaccination immediately after their appointment and on the first day of January of each year thereafter, and shall continue it until every person liable to vaccination in the territory assigned to them has become thoroughly protected against smallpox, or until such time as may be designated by provincial boards of health, or the Board of Health for the Philippine Islands.

Vaccination rooms.

SEC. 10. Each municipal council shall furnish a suitable room or rooms in its municipality for the purpose of carrying on the work of public vaccination.

Subordination of vaccinators.

SEC. 11. In municipalities where municipal boards of health exist, public vaccinators, if employed, shall be subordinate to them, and shall comply with all directions from such boards which are not in conflict with the sanitary laws of the Philippine Islands or with the regulations of their respective provincial boards of health or of the Board of Health for the Philippine Islands. In municipalities where municipal boards of health have not been established, public vaccinators shall be subordinate to their respective provincial boards of health, and, where there are no provincial boards of health, to the Board of Health for the Philippine Islands.

Reports of births.

SEC. 12. Presidents of municipal boards of health and public vaccinators shall report to municipal boards of health all births

that may come to their notice, giving in each case the sex of the child, the name of its parents, and the date of its birth.

Sale of vaccine.

SEC. 13. The Commissioner of Public Health is hereby authorized to sell any vaccine virus not needed for public vaccinations to the Army, the Navy, or the Marine-Hospital Service of the United States, to private hospitals or institutions, and to pharmacists, physicians, or other persons requiring it, at such prices as may be fixed by the Board of Health for the Philippine Islands, accounting for the proceeds of such sales in accordance with law.

Expenses of vaccine institutes.

SEC. 14. All expenses incurred in the operation of vaccine institutes and in carrying on public vaccinations in the Philippine Islands, except the salaries of presidents of provincial or municipal boards of health, shall be paid from the funds of the Insular Treasury, and shall be disbursed by the disbursing officer of the Board of Health for the Philippine Islands.—*Act 309, December 2, 1901.*

INDEX TO THE MUNICIPAL CODE AND THE PROVINCIAL GOVERNMENT ACT.

MUNICIPAL CODE.[1]

	Page.
Accounts:	
Audit of—sec. 46	36, 37
Examination of—sec. 72	45
Keeping of—sec. 21 (*b*)	20
Turning over—secs. 13 (*c*), 27	12, 22
Act, date of original enactment—sec. 106	54
Agricultural lands, exemption from taxation, when—sec. 43 (*a*)	33
Alcaldes—secs. 6 (*a*), 96 (*b*)	6, 51
Animals:	
Cruelty to—sec. 39 (*bb*)	28
Domestic—	
Keeping and use of—sec. 39 (*m*)	26
Running at large, regulation, etc.—sec. 39 (*aa*)	27
Appeals:	
Decisions of municipal courts—sec. 39 (*dd*)	28
Division of funds of consolidated barrios—Note 1 to sec. 4 (*b*)	5
Election returns—sec. 13 (*a*), (*b*)	12
Municipal boundary disputes—sec. 1 (*a*)	3
Ordinances—	
Regulating cemeteries and religious processions—Note to sec. 39 (*dd*)	28
Repeal by provincial boards—sec. 41	32
Tax. (*See* Tax appeals.)	
Weather Bureau stations—Note 2 to sec. 39 (*e*)	26
Appointments:	
Form	59
Justices. (*See* Justices of the peace.)	
Lieutenants of barrios—sec. 37 (*b*)	24
Nonelective officers and employees—sec. 18 (*l*)	18
Sheriffs. (*See* Sheriffs.)	
Students supported by municipality—sec. 40 (*l*)	31
Appropriations by council—sec. 39 (*c*)	24
Arms:	
Licenses for—(Note 2 to sec. 7 of P. G. A.)	74, 75
Municipal police—(Note 1 to sec. 7 of P. G. A.)	74
Persons in. (*See* Persons in arms.)	
Army and Navy, members of, not considered as residents—sec. 6 (*c*)	6
Assessments:	
Appeals—secs. 58, 61	42
Assailing validity of—sec. 84	49
Bribery—secs. 89, 90	50
By whom made—sec. 49 (*a*)	38

[1]The letters "P. G. A." signify Provincial Government Act. Index to P. G. A. page 212.

Assessments—Continued.	Page.
Duration of—sec. 64	43
Excessive, reduction by provincial boards—Note 1 to sec. 49 (*a*)	38, 39
Irregularities and informalities in proceedings—sec. 84	49
Lawful indebtedness—sec. 83	49
List of taxable real estate—sec. 52	40
Listing and valuation—	
Board to commence, when—sec. 54 (*a*)	41
Completion of—secs. 56, 57	41
Notice of, form	60
Time for completion extended (sec. 13½ of P. G. A.)	109
Minimum value of lands for taxation—Note to sec. 43 (*a*)	34
Property escaping taxation—sec. 55	41
Reduction of excessive—Notes 1 and 2 to sec. 49 (*a*)	38, 39
Reductions on account of loss—sec. 63	43
Revision by provincial boards—Note 2 to sec. 49 (*a*)	39
Supervision of—(sec. 9 (*a*) of P. G. A.)	83
Values fixed in tax lists—sec. 54 (*b*)	41
(*See also* Assessors, boards of; Taxation.)	
Assessors, boards of:	
Appeals—secs. 58, 61	42
Application for tax exemption—sec. 43 (*a*)	33
Bribery—sec. 89	50
Complaints, hearings—sec. 57	42
Completion of listing and valuation—secs. 56, 57	41, 42
Time extension—(sec. 13½ of P. G. A.)	109
Duration of assessments—sec. 64	43
Evidence, consideration by—sec. 52	41
Examination of records of registers of deeds—sec. 52	41
Hearings—sec. 57	42
Meetings—secs. 49 (*a*), 52, 63	38, 40, 43
Notice, form of	61
Notice of listing, form of	60
Oaths, administration by members—sec. 52	41
Oaths of office—sec. 50 (*a*)	40
Organization—sec. 52	40
Presidents and members—sec. 49 (*a*)	38
Property escaping taxation—sec. 55	41
Questions determined by—sec. 49 (*b*)	40
Reductions on account of loss—sec. 63	43
Secretaries—sec. 49 (*a*)	38
Statements by owners—secs. 51, 52	40, 41
Tax lists—	
Additions, cancellations, etc.—sec. 63	43
Amendments—secs. 57, 61	42
Omissions from, willful, penalty—sec. 87	50
Posting, notice, certificate—sec. 57	41, 42
Preparation of—sec. 52	40
Values fixed in—sec. 54 (*b*)	41
Unknown owners, procedure—sec. 53	41
Valuation commenced, when—sec. 54 (*a*)	41
Witnesses—	
Oaths, administration to—sec. 52	41
Summoning of—sec. 52	41

Page.
Attorney, municipal, office abolished—sec. 96 (*b*) 51
Auctions, public, tax sales. (*See* Tax sales.)
Auditor, Insular, reports to, by municipal treasurers—sec. 18 (*l*) 18
Auxiliary justices. (*See* Justices of the peace.)
Ballots and ballot boxes. (*See* Elections, municipal.)
Bandits. (*See* Ladrones.)
Barrios:
Boundaries fixed by councils—sec. 36 ..... 23, 24
Direction of—sec. 37 (*a*) 24
Disputes as to jurisdiction over—sec. 1 (*a*) 3
Division of municipalities into—sec. 5 6
Grouping of, into districts—secs. 5, 37 (*b*) 6, 24
Incorporation of, as municipalities—sec. 4 (*c*), (*d*) 5, 6
Lieutenants of, and substitutes, appointment, qualifications, etc.—sec. 37 (*b*) 24
Limits of—secs. 5, 36 ..... 6, 23, 24
Representatives of—sec. 38 (*a*) 24
Separated or incorporated, apportionment of funds—Note 1 to sec. 4 (*b*) 5
Small municipalities annexed as—sec. 4 (*b*) 5
Bars, licenses—secs. 40 (*k*), 43 (*h*) 30, 35
Bathing establishments—secs. 40 (*e*), 43 (*e*), (*f*) 30, 34
Beggars—sec. 39 (*w*) 27
Billiard tables—sec. 40 (*k*) 30
Births, recording of—sec. 20 (*d*) 19
Boards for settlement of demands for enrollment, etc.—sec. 9 (*b*) 10
Boards, local school. (*See* School boards.)
Boards of assessors. (*See* Assessors, boards of.)
Boards of election judges. (*See* Elections, municipal.)
Boards of Health. (*See* Health.)
Boards of tax appeals. (*See* Tax appeals.)
Boards, provincial:
Assessments, reduction and revision—Notes 1 and 2 to sec. 49 (*a*) .. 38, 39
Barrios, incorporation as municipalities, class—sec. 4 (*d*) 6
Boards of tax appeals—sec. 59 (*a*) 42
Carts and sledges, provisions prohibiting use of—
Extension of time—Note 1 to sec. 43 (*j*) 36
Power to enforce—sec. 43 (*j*) 36
Suspension of—Note 2 to sec. 43 (*j*) 36
Wheels, purchase of—(Note 1 to sec. 13 (*d*) of P. G. A.) 99
Councils, municipal, expulsion of members, approval—sec. 32 23
Disputes as to boundaries—sec. 1 (*a*) 3
Elections, municipal—
Certificate of results and objections to, duplicate to—sec. 13 (*b*) .. 12
Determination of legality—sec. 13 (*b*) 12
Hours of, extension—sec. 11 (*h*) 11
Irregularities or informalities—sec. 13 (*b*) 12
Place of, designation—sec. 10 10
Postponement of—Note 2 to sec. 9 (*a*) 9
Special—sec. 13 (*b*) 12
Land tax, increase or decrease in rate, consent to—sec. 47 (*h*) 38

Boards, provincial—Continued. Page.
Municipal ordinances, etc.—
Involving public health, opinions requested by—Note to sec. 39 (*dd*) ... 28
Processions and cemeteries, appeal—Note to sec. 39 (*dd*) ... 28
Repeal, procedure, appeal—sec. 41 ... 32
Municipal treasurers—
Appointment with consent of—sec. 18 (*l*) ... 18
Removal of—sec. 18 (*l*) ... 18
Salaries of, fixed by—sec. 22 ... 20, 21
Suspension of—sec. 72 ... 45
Organization committees—Note 2 to sec. 9 (*a*) ... 9
Resignations of elective officers, approval of—sec. 25 ... 22
Roads on which carts and sledges are prohibited—sec. 43 (*j*) ... 35
Separation or consolidation of barrios, division of funds—Note 1 to sec. 4 (*b*) ... 5
Suspended municipal officers and justices, charges, investigation, report—Note to sec. 18 (*j*) ... 17
Waters, territorial, jurisdictional, disputes—sec. 43 (*c*) ... 34
(*See also* Index to Provincial Government Act.)
Boats:
Clearances by municipal presidents—Note to sec. 18 (*e*) ... 15
Documenting, registering, etc ... 170
Boilers, inspection of—sec. 39 (*g*) ... 26
Bonds and bonded officers:
Amounts of bonds—sec. 17 ... 14
Application blanks ... 126
Applications ... 125
Approval of—sec. 17 ... 14
Arms for municipal police—(Note 1 to sec. 7 of P. G. A.) ... 74
Clearances from Auditor—(Note 4 to sec. 3 and note to sec. 5 of P. G. A.) ... 66, 72
Collection from bonded employees ... 125
Deputies of provincial treasurers—(sec. 9 (*b*) of P. G. A.) ... 83
Discharge of bonded official or employee ... 126
Execution of—sec. 17 ... 14
Filing—sec. 17 ... 14
Form ... 58
In general ... 125
Reimbursement to Government ... 126
Statements by chiefs of Bureaus and Offices ... 126
Suits—sec. 17 ... 14
Sureties' liability ... 126
Boundaries of municipalities. (*See* Municipalities.)
Branding, etc., of large cattle ... 127–135
Bribery—secs. 89, 90 ... 50
Bridges, construction, repair, and use—sec. 39 (*k*) ... 26
(*See also* Roads and bridges.)
Brigands. (*See* Ladrones.)
Buildings:
Numbering of—sec. 39 (*i*) ... 26
Permits for erection of—sec. 39 (*f*) ... 26
Sanitation of—sec. 39 (*n*) ... 27
(*See also* Lands and buildings.)

	Page.
Buildings, municipal:	
Erection—secs. 39 (*e*), 40 (*e*)	25, 30
Exempt from taxes—sec. 43 (*a*)	33
Inventory—sec. 47 (*b*)	37
Burials, regulations of—sec. 39 (*p*)	27
Burying grounds, exempted from tax—sec. 62	43
Business conducted without license, penalty—sec. 68	44
Cabezas de barangay—sec. 6 (*a*)	6
Cafes, licenses—secs. 40 (*k*), 43 (*h*)	30, 35
Cagayan, taxes, time for payment in—Note to sec. 74	46
Captains, municipal—sec. 6 (*a*)	6
Carabaos, purchase and sale of, by provincial boards—(Notes 2 and 3 to sec. 13 (*q*) of P. G. A.)	107–109
Carriages and carts, license—secs. 40 (*k*), 43 (*h*)	30, 35
Carts and sledges:	
Annual tax on—sec. 43 (*j*)	35
Provisions prohibiting use of—	
Extension of time—Note 1 to sec. 43 (*j*)	36
Immediate enforcement, power of provincial boards—sec. 43 (*j*)	36
Suspended as to Isabela—Note 3 to sec. 43 (*j*)	36
Suspension of, by Governor-General—Note 2 to sec. 43 (*j*)	36
Wheels, purchase of, by provincial boards—(Note 1 to sec. 13 (*d*) of P. G. A.)	99
Cattle:	
Certificates of ownership, fees for—sec. 43 (*d*)	34
Draft. (*See* Draft cattle.)	
Cattle Registration Act	127–135
Cebu, municipal treasurer's salary—Note to sec. 22 (*a*)	21
Cedulas and cedula taxes:	
Delinquent payers, imprisonment, labor—Note to sec. 9 (*d*) of P. G. A.)	87, 88
Enforcing payment of—(Note to sec. 9 (*d*) of P. G. A.)	87
Provisions regulating—(Note to secs. 26–38 of P. G. A.)	118, 119
Cemeteries, municipal:	
Fees for use of—secs. 40 (*e*), 43 (*e*)	30, 34
Ordinances closing, appeal to provincial board—Note to sec. 39 (*dd*)	28
Privilege of establishing, rental—sec. 34 (*f*)	34
Cemeteries, tax exemption—sec. 62	43
Certificates of election. (*See* Elections, municipal.)	
Certified copies by secretaries—sec. 20 (*e*)	19
Cesspools—sec. 39 (*o*)	27
Churches, tax exemption—sec. 62	43
Circuses, licenses—sec. 40 (*k*)	30
Civil registers—sec. 20 (*d*)	19
Civil Service Act and rules, municipal treasurers—sec. 18 (*l*)	18
Clearances from Auditor—(Note 4 to sec. 3 and note to sec. 5 of P. G. A.)	66, 72
Clearances of small boats—Note to sec. 18 (*e*)	15
Cockfighting:	
Consolidated municipalities—sec. 40 (*j*)	30
Legal holidays and patron saint's days only—sec. 40 (*j*)	30
Regulation or prohibition—sec. 40 (*j*) and note	30
Cockpits:	
Gambling in, penalty—Note to sec. 40 (*j*)	30
License tax, councils' power to increase—Note to sec. 43 (*h*)	35
Officers, interest in, prohibited—sec. 28 (*a*), (*b*)	22

Collector of customs. (*See* Customs.) Page.
Commercial registers 169, 170
Commission, Philippine:
Barrios, incorporation of, as municipalities—sec. 4 (*c*), (*d*) 5, 6
Franchises 143–147
Organization committee, chairman, appointment of—secs. 91, 95 ..... 50, 51
Petition for incorporation—secs. 4 (*b*), 91, 95 ..... 5, 50, 51
Removals by—sec. 101 53
Waters, territorial, jurisdiction over—sec. 43 (*c*) 34
Committees of organization. (*See* Organization committees.)
Consolidated municipalities. (*See* Municipalities.)
Constabulary, Philippines:
Medical attendance 163
Senior inspector—
Municipal policemen, inefficiency, dishonesty, etc., report to governor—Note to sec. 39 (*t*) 27
Supervision of execution of municipal ordinances, etc.—Note 1 to sec. 18 (*a*) 14, 15
(Date of the Act number should read "1903.")
Constitutional questions submitted to fiscal—sec. 41 32
Contractors, ineligibility for office—sec. 15 13
Contracts, officers' interest in, prohibited—sec. 28 (*a*), (*b*) 22
Conventions for election of provincial governors—(sec. 4 of P. G. A.) 70
Conventions of presidents—(sec. 44 and notes, P. G. A.) 121, 122
Conventos, tax exemption—sec. 62 43
Conveyance, etc., of large cattle 127–135
Convicted persons disqualified from voting—sec. 8 (*bb*) 7
Councilors, municipal:
Barrios, duties and powers as to—secs. 37 (*a*), 39 (*a*) 24
Bonds for arms of municipal police—(Note 1 to sec. 7 of P. G. A.) 74
Classes, division into—sec. 3 4
Consolidated municipalities—
Classes—Note 1 to sec. 9 (*a*) 9
Vacation of seats—Note 1 to sec. 9 (*a*) 9
Conventions—(sec. 4 of P. G. A.) 70
Districts—secs. 5, 37 (*b*) 6, 24
Election of. (*See* Elections, municipal.)
Householders to notify presence of strangers—sec. 40 (*m*) 31
Lieutenants and substitutes, appointment—sec. 37 (*b*) 24
Locusts, notice of presence of—Note 4 to sec. 18 (*a*) 15
Meetings of council, attendance, how compelled—sec. 30 30
Number of—sec. 4 (*a*) 5
Oriental Negros—sec. 9 (*a*) 9
Powers and duties—sec. 38 24
Public auctions, assistance by—sec. 18 (*f*) 16
Qualifications—sec. 14 ..... 12, 13
Special meetings, called by, how—sec. 29 (*b*) 22, 23
Symbol of office—sec. 38 (*c*) 24
Term of office—sec. 3 4
Traveling expenses—(sec. 4 of P. G. A.) 71
Vacancies, filling of—sec. 39 (*b*) 24
Without compensation—sec. 22 (*f*) 21
(*See also* Councils, municipal; Officers, municipal.)

Councils, municipal: Page.
Animals, domestic, keeping and use of, regulated by—sec. 39 (*m*) 26
Annual reports by—sec. 47 (*a*)-(*f*) 37
Appropriations—sec. 39 (*c*) 24
Ayes and noes—sec. 33 23
Barrios—
Direction of, assignment to councilors—sec. 37 (*a*) 24
Grouping of, into districts—sec. 37 (*b*) 24
Limits of, fixed by—sec. 36 23, 24
Representation of—sec. 38 (*a*) 24
Bathing establishments, erection of—sec. 40 (*e*) 30
Beggars—sec. 39 (*w*) 27
Billiard tables, licensing of—sec. 40 (*k*) 30
Bonds of municipal officers, approval and recording—sec. 17 14
Bridges, construction, repair, and use of—sec. 39 (*k*) 26
Buildings, municipal—
Erection of—sec. 39 (*e*) 25
Inventory of—sec. 47 (*b*) 37
Buildings, private—
Numbering of—sec. 39 (*i*) 26
Permits for erection of—sec. 39 (*b*) 26
Sanitation of—sec. 39 (*n*) 27
Burials, regulation of—sec. 39 (*p*) 27
Cafés, restaurants, etc., licensing of—secs. 40 (*k*), 43 (*h*) 30, 35
Calls upon residents for help—sec. 40 (*m*) 31
Carriages, carts, and hearses, licensing of—sec. 40 (*k*), 43 (*h*) 30, 35
Casting vote of presidents—sec. 18 (*k*) 17
Cattle, registration, branding, slaughter, and conveyance 127–135
Cemeteries, municipal—
Erection of—sec. 40 (*e*) 30
Ordinances closing, appeals against—Note to sec. 39 (*dd*) 28
Cockfighting, regulated or prohibited by—sec. 40 (*j*) 30
Cockpits—
Authority to close—sec. 40 (*j*) 30
License tax on, power to increase—Note to sec. 43 (*h*) 35
Constitutional questions submitted to fiscal, how—sec. 41 32
Counsel, employment of—sec. 40 (*d*) 29
Cruelty to animals—sec. 39 (*bb*) 28
Diseases, measures to prevent—sec. 39 (*s*) 27
Disorderly conduct of members—sec. 32 23
Disorderly houses—sec. 39 (*u*) 27
Districts, barrios grouped into, when—sec. 37 (*b*) 24
Dogs, licensing of—secs. 40 (*i*), 43 (*h*) 30, 35
Domestic animals, regulations—secs. 39 (*m*), (*aa*) 26, 27
Drains, sewers, and cesspools—sec. 39 (*o*) 27
Duties and powers—secs. 39 (*a*)-(*kk*), 40 (*a*)-(*m*) 24–32
Educational institutions, establishment, fees—secs. 40 (*f*), 43 (*g*) 30, 35
Elective officers incapacitated for duty, offices declared vacant—sec. 25 22
Estimates of revenues and expenses—sec. 47 (*c*)-(*e*) 37
Expenditures—
Comparison of estimates—sec. 46 36, 37
Not provided for, authorization required—sec. 47 (*g*) 38
Reduction of—sec. 47 (*f*) 37

Councils, municipal—Continued. Page.
Expulsion of members—sec. 32 ... 23
Fees, fixing and changing—secs. 40 (*e*), 43 (*e*), 45 ... 30, 34, 36
Ferries, establishment of—sec. 40 (*e*) ... 30
Fighting and disorderly conduct—sec. 39 (*x*) ... 27
Fire limits, establishment of—sec. 39 (*f*) ... 26
Fiscals to advise—(sec. 11 of P. G. A.) ... 95
Fisheries—sec. 43 (*c*) ... 34
Food, inspection of—sec. 39 (*r*) ... 27
Franchises ... 143–147
Funds, deposit of, resolution authorizing—sec. 21 (*e*) ... 20
Gambling and gambling houses—sec. 39 (*u*) ... 27
Garbage, disposition of—sec. 39 (*l*) ... 26
Governments of municipalities vested in—sec. 3 ... 4
Health, Insular Board of, supervision by—Note to sec. 39 (*l*) ... 26
Houses, numbering of—sec. 39 (*i*) ... 26
Indebtedness, proposition creating, passage—sec. 33 ... 23
Intoxicating liquors, sale of, licenses—sec. 39 (*ii*), 43 (*h*) ... 29, 35
Intoxication—sec. 39 (*x*) ... 27
Jails, establishment, etc.—sec. 39 (*ee*) ... 28
Journal of proceedings—secs. 18 (*k*), 20 (*a*), 33 ... 17, 19, 23
Land tax—
Increase or decrease in rate—sec. 47 (*h*) ... 38
Levy by ordinance—sec. 43 (*a*) ... 33
Proceeds, expenditure of—sec. 43 (*b*) ... 34
Lands, sanitation of—sec. 39 (*n*) ... 27
Lawyers, employment of—sec. 40 (*d*) ... 29
Legal questions submitted to fiscal—sec. 40 (*d*) ... 29
Licenses—secs. 39 (*ii*), 40 (*k*), 43 (*h*), 45 ... 29, 30, 35
Mails, collection and delivery, regulations—sec. 39 (*gg*) ... 28
Markets—secs. 39 (*q*), 40 (*e*) ... 27, 30
Meetings—
Attendance compelled, how—sec. 30 ... 23
Held, when—sec. 29 (*a*) ... 22
Public—sec. 31 (*a*) ... 23
Secret, when—sec. 31 (*b*) ... 23
Secretaries to attend—sec. 20 ... 19
Special—secs. 29 (*a*), (*b*), 31 (*b*) ... 22, 23
Minutes of proceedings—sec. 18 (*k*), 20 (*a*), 33 ... 17, 19, 23
Nominations to—secs. 18 (*m*), 35 ... 18, 23
Nonelective officers, duties of, prescribed by—sec. 35 ... 23
Nuisances, abatement of—sec. 39 (*j*) ... 26
Numbering of houses and lots—sec. 39 (*i*) ... 26
Offices for collection of taxes provided by—sec. 73 ... 46
Official Gazette, subscriptions to—Note 3 to sec. 39 (*c*) ... 25
Opium, regulations—sec. 39 (*v*) ... 27
Ordinances—
Approval of—sec. 18 (*k*) ... 17
Enacted in bad faith—Note to sec. 39 (*dd*) ... 28
In effect, when—sec. 34 ... 23
Making of—sec. 39 (*jj*) ... 29
Passage of—sec. 33 ... 23
Penalties for violations of—sec. 39 (*dd*) ... 28
Posting of—sec. 34 ... 23

Councils, municipal—Continued. Page.
Ordinances—Continued.
Regulating processions and cemeteries—Note to sec. 39 (*dd*) 28
Veto by president—sec. 18 (*k*) 17, 18
(*See also* Ordinances, municipal.)
Payments by treasurers—sec. 21 (*b*) 20
Penalties fixed by—sec. 39 (*dd*) 28
Plans and specifications, by sanitary engineer—Note to sec. 39 (*l*) 26
Police department, establishment of—sec. 39 (*t*) 27
Poor, sick, etc., care of—sec. 40 (*b*) 29
Post-offices, establishment—sec. 39 (*gg*) 28
Powers and duties—secs. 39 (*a*)-(*kk*), 40 (*a*)-(*m*) 24-32
Presiding officers of—sec. 18 (*k*) 17
Prisons, establishment, etc.—sec. 39 (*ee*) 28
Property, municipal—
Alienation of, authorization for—sec. 40 (*c*) 29
Inventory—sec. 47 (*b*) 37
Management of—sec. 39 (*d*) 25
Purchase, sale, etc.—sec. 40 (*c*) 29
Quorum—sec. 30 23
Railway and other franchises 143-147
Removals by—sec. 40 (*a*) 29
Removals by presidents with consent of—sec. 18 (*l*) 18
Rentals for privilege of ferries, markets, etc.—sec. 43 (*f*) 34
Reports, annual—sec. 47 (*a*)-(*f*) 37
Reports of presidents submitted to—sec. 18 (*n*) 18
Resolutions—
Certified copies to governors—sec. 41 32
Opinions of fiscal as to validity—sec. 41 32
Repealed by provincial board—
Appeal—sec. 41 32
Attempt to enforce—sec. 41 32
Revenues and expenditures, comparison of estimates—sec. 46 ..... 36, 37
Riots, disturbances, etc.—sec. 39 (*z*) 27
Rules of procedure—sec. 32 23
Safe or strong box provided by—sec. 21 (*e*) 20
Salaries—
Authority to fix in Philippine currency—(Note 1 to sec. 18 of P. G. A.) 113
Fixed by—secs. 22, 39 (*a*) 20, 24
Not to be changed—sec. 22 (*g*) 21
School boards, election of members—sec. 39 (*kk*) 29
Schools, primary, establishment of—sec. 39 (*ff*) 28
Secretaries, municipal—sec. 20 19
Sidewalks, construction, care, and use of—sec. 39 (*j*) 26
Slaughterhouses—sec. 39 (*q*) 27
Stables, public, erection of—sec. 40 (*e*) 30
Steam boilers, inspection of—sec. 39 (*g*) 26
Streets—
Cleaning of—sec. 39 (*l*) 26
Construction, care, and use of—sec. 39 (*j*) 26
Lighting and sprinkling—sec. 39 (*h*) 26
Naming of—sec. 40 (*h*) 30

Councils, municipal—Continued. Page.
Students supported by municipalities—sec. 40 (*l*) ... 31
Supplies, purchase of—Note 1 to sec. 39 (*c*) ... 25
Suspensions—secs. 18 (*i*), (*l*), 32, 40 (*a*) ... 16, 18, 23, 29
Taxes—
Fixing and changing—sec. 45 ... 36
Leasing or farming prohibited—secs. 48, 69 ... 38, 44
Levy for municipal purposes—secs. 39 (*hh*), 43 (*a*)–(*j*) ... 28, 33–36
Manner of collecting prescribed by—sec. 72 ... 45
On goods and merchandise in transit, prohibited—sec. 44 ... 36
Teachers, education of—sec. 40 (*l*) ... 31
Theaters, licensing of—sec. 40 (*k*) ... 30
Tie vote—sec. 18 (*k*) ... 17
Treasurers, municipal—
Accounts, audit of—sec. 46 ... 36, 37
Annual statements—sec. 46 ... 36, 37
Books, receipts, etc., production of—sec. 46 ... 36
Tuition fees—sec. 43 (*g*) ... 35
Unlawful expenditure of money—sec. 46 ... 37
Vacancies—
Declaration of, by—sec. 25 ... 22
Vice-presidents and councilors—sec. 39 (*b*) ... 24
Vaccination, rooms for—Note 1 to sec. 39 (*e*) ... 25
Vagrancy—sec. 39 (*y*) ... 27
Viaducts construction, repair, and use—sec. 39 (*k*) ... 26
Vice-presidents—
Election of, by, when—sec. 19 (*b*) ... 18, 19
Ex officio members—sec. 19 (*c*) ... 19
Water-power rights, granting reserved to Commission ... 146
Waterworks, construction and maintenance—sec. 40 (*g*) ... 30
Water-closets—sec. 39 (*o*) ... 27
Waters, territorial, jurisdictional, disputes—sec. 43 (*c*) ... 34
Weather Bureau stations, rooms for—Note 2 to sec. 39 (*e*) ... 25, 26
Weights and measures—sec. 39 (*cc*) ... 28
Wharves—secs. 39 (*j*), 40 (*e*) ... 26, 30
Courts, municipal:
Appeals to First Instance Court—sec. 39 (*dd*) ... 28
Business conducted without license—sec. 68 ... 44
Complaints—sec. 18 (*g*) ... 16
Dockets—sec. 18 (*h*), (*j*) ... 16, 17
Fines—secs. 18 (*h*), (*i*), 39 (*dd*) ... 16, 28
Improvements, maximum—sec. 39 (*dd*) ... 28
Jurisdiction—sec. 18 (*g*) ... 16
Penalties, maximum—sec. 39 (*dd*) ... 28
Presidents to hold—sec. 18 (*g*) ... 16
Violations of ordinances—sec. 18 (*g*) ... 16
Courts of First Instance. (*See* First Instance, Courts of.)
Crematories—Note to sec. 39 (*l*) ... 26
Crimes, preliminary investigations of—Note to sec. 18 (*g*) ... 16, 151–153
Cruelty to animals—sec. 39 (*bb*) ... 28
Currency, Philippine:
Salaries fixed in—(Note 1 to sec. 18 of P. G. A.) ... 113
Taxes and all public dues—Note to sec. 42 ... 33

Page.
Customs, inspectors of:
Municipal presidents as—Note to sec. 18 (e) 15, 16
Relief of Army officers acting as—Note to sec. 18 (e) 16
Deaths, recording of—sec. 20 (d) 19
Deceased civil employees estates 141, 142
Declination of office prohibited, exceptions—sec. 23 (a), (b) 21, 22
Defalcations by municipal treasurers—sec. 72 ..... 45, 46
Delinquent taxes. (*See* Taxes; Taxpayers.)
Discharges. (*See* Removals.)
Diseases, suppression of. (*See* Suppression of diseases.)
Disorderly assemblages—sec. 39 (z) 27
Disorderly conduct—sec. 39 (x) 27
Disorderly houses—sec. 39 (u) 27
Disputes as to jurisdiction, municipal boundaries—sec. 1 (a) 3
Disqualification from voting—sec. 8 ..... 7, 8
Disqualification of removed officials—(Note 16 to sec. 7 of P. G. A.) 80
(*See also* Ineligibility to office.)
Districts:
Barrios grouped into—secs. 5, 37 (b) 6, 24
Number of, in each municipality—sec. 5 6
Division superintendents of schools:
Powers of, not affected—sec. 104 54
Supervision by—sec. 39 (ff) 28
Dockets of municipal courts. (*See* Courts, municipal.)
Doctors, births and deaths, notice to secretaries—sec. 20 (d) 19
Dogs, licensing of—sec. 40 (i) 30
Domestic animals:
Keeping and use of—sec. 39 (m) 26
Running at large, regulation or prohibition—sec. 39 (aa) 27
Draft cattle—(Notes 2 and 3 to sec. 13 (q) of P. G. A.) 107–109
Drainage systems, plans and specifications—Note to sec. 39 (l) 26
Drains, construction, repair, etc.—sec. 39 (o) 27
Ecclesiastics, ineligibility to office—sec. 15 13
Educational institutions, establishment, etc., fees—secs. 40 (f), 43 (g) 30, 35
(*See also* Schools.)
Elections, municipal:
Ballot boxes—secs. 11 (g), 13 (a) 11, 12
Ballots—secs. 11 (a)-(d), 13 (a) 11, 12
Board of election judges—
Ballot box—secs. 11 (g), 13 (a) 11, 12
Ballots—secs. 11 (d), 13 (a) 11, 12
Certificate of result of election, duplicate—sec. 13 (b) 12
Chairman—secs. 10, 11 (g), 13 (a) 10–12
Electors, checking of names after voting—sec. 11 (c) 11
Judges, qualifications, etc.—sec. 10 and note 10
Tie vote—sec. 12 12
Vacancy in, how filled—sec. 10 10
Certificates of election—sec. 13 (b) 12
Certificates of results—sec. 13 (a), (b) 12
Challenges to returns—sec. 13 (a), (b) 12
Consolidated municipalities—Notes 1 and 2 to sec. 9 (a) 9
Declination of office prohibited, exceptions—sec. 23 (a), (b) 21, 22
First (provisional sections)—secs. 91–97 50–52
Held, when—sec. 9 (a) 8

	Page.
Elections, municipal—Continued.	
Hours of voting—sec. 11 (*h*)	11
Illegalities in—sec. 13 (*b*)	12
Illiterate voters, assistance for—sec. 11 (*f*)	11
Irregularities or informalities—sec. 13 (*b*)	12
List of electors—sec. 9 (*b*)	10
Manner of conducting—sec. 11	11
Oriental Negros, 1902—Note 3 to sec. 9 (*a*)	9
Place and hours of—secs. 9 (*a*), 10	10
Postponement—	
By Governor-General—sec. 9 (*a*)	8
By provincial boards—Note 2 to sec. 9 (*a*)	9
Proclamation of—sec. 9 (*a*), (*b*)	10
Form of	55
Returns of—sec. 13 (*a*), (*b*)	12
Form of	56, 57
Secret ballot—sec. 11 (*a*)	11
Special—secs. 9 (*c*), 13 (*b*)	10, 12
Tellers—sec. 10	10
Tie vote, procedure—sec. 12	11, 12
Votes, plurality—sec. 12	11
Voting, manner of—sec. 11	11
Voting room—sec. 11 (*a*), (*e*)	11
Electors:	
Ballots—sec. 11 (*c*)	11
Checking of names after voting—sec. 11 (*c*)	11
Classes of—sec. 6 (*a*)–(*c*)	6
Demands for enrollment or exclusion of—sec. 9 (*b*)	10
Failure to register—Note to sec. 14 (*a*)	13
First elections—sec. 93	50, 51
Identification of—sec. 11 (*d*)	11
Illiterate, assistance for—sec. 11 (*f*)	11
Land values as qualification for voting, disputes—sec. 9 (*b*)	10
List of, form	55
Notice to appear before secretary—sec. 9 (*a*)	8, 9
Number admitted to voting room—sec. 11 (*e*)	11
Oaths—	
Administration of, to—secs. 7, 9 (*a*)	6, 9
Form of—sec. 7	6, 7
Persons disqualified—sec. 8 and notes	7, 8
Qualifications of—secs. 6, 8	6, 7
Settlement of demands for enrollment or exclusion—sec. 9 (*b*)	10
Voting, manner of—sec. 11	11
Electric railway, power, and other franchises	143–147
Eminent domain	137–139
Employees, civil, deceased, estates of	141, 142
Employees, ineligibility for office—sec. 15	13
Employees, municipal:	
Appointment of—sec. 18 (*l*)	18
Indebted to Government, withholding of pay—Note to sec. 17	14
Removals—sec. 18 (*l*)	18
Salaries of—sec. 39 (*a*)	24
Suspensions—sec. 18 (*i*), (*l*)	16, 18

	Page.
English language:	
Basis of instruction—(Note to sec. 13 (*n*) of P. G. A.)	105
Persons who speak and write, electors of class (*c*)—sec. 6 (*c*)	6
Estates of deceased employees	141, 142
Estimates of revenues and expenses—sec. 47 (*c*)-(*e*)	37
Excessive assessments. (*See* Assessments.)	
Executive orders of presidents. (*See* Presidents, municipal.)	
Executive Secretary, requisitions for supplies—Note 2 to sec. 39 (*c*)	25
Exemptions from taxation—sec. 43 and note, and sec. 62	33, 34, 43
Expenditures, municipal:	
Comparison with revenues—sec. 46	36, 37
Estimate of—sec. 47 (*d*), (*e*)	37
Not provided for, how, paid—sec. 47 (*g*)	38
Reduction of—sec. 47 (*f*)	37
Statement of—sec. 21 (*c*)	20
Export taxes prohibited—sec. 44	36
Expropriation by railroads	137–139
Extra compensation prohibited—(Note 1 to sec. 3 of P. G. A.)	65, 66
Fees:	
Cattle registration certificates—sec. 43 (*d*)	34
Fixing and charging—sec. 45	36
Tuition—sec. 43 (*g*)	35
Use of markets, stables, cemeteries, wharves, etc.—secs. 40 (*e*), 43 (*e*)	30, 34
Ferries, establishment of, tolls—secs. 40 (*e*), 43 (*e*)	30, 34
Fidelity companies, bonds	125
Fighting and disorderly conduct—sec. 39 (*x*)	27
Fines. (*See* Courts, municipal.)	
Fire limits, establishment of—sec. 39 (*f*)	26
Firearm permits, issuance of—(Note 2 to sec. 7 of P. G. A.)	74
Firearms, unlawful possession of, penalty—(Note 2 to sec. 7 of P. G. A.)	75
First Instance, Courts of:	
Appeals to—sec. 39 (*dd*)	28
Enforcement of taxes before—sec. 83	49
Ordinances enacted in bad faith, enjoining—Note to sec. 39 (*dd*)	28
Restrictions upon, as to tax suits—secs. 84, 85	49
Fiscals, provincial:	
Bonds of municipal treasurers, proceedings on—sec. 72	46
Constitutional questions submitted to—sec. 41	32
Defalcations by municipal treasurers, proceedings—sec. 72	46
Irregularities, notice to—sec. 13 (*c*)	12
Legal questions submitted to—sec. 40 (*d*)	29
Malversation of funds reported to—sec. 21 (*e*)	20
Ordinances, resolutions, etc., opinion as to validity of—sec. 41	32
Provincial treasurers, failure to turn over taxes—sec. 71 (*a*)-(*c*)	44
Unlawful expenditures of municipal funds, proceedings—sec. 46	36
Fisheries, privileges—sec. 43 (*c*)	34
Food, inspection of—sec. 39 (*r*)	27
Forms:	
Appointments	59
Assessor's oath—sec. 50 (*a*)	40
Bonds of municipal officers	58
Council's annual report—sec. 47 (*e*)	37
Election returns	56, 57

Forms—Continued.	Page.
List of electors	55
List of license and privilege taxes	61
Nominations by president	58
Notice of listing taxable property	60
Notice of meetings of boards of assessors	61
Oath of office—sec. 16 (*a*)	13
Oaths of members of boards of tax appeals—sec. 60 (*a*)	42
Proclamation of election	55
Receipt for public property	59
Tax lists	59
Franchises, electric railway, power, etc.	143–147
Funds, municipal:	
Apportionment of, in cases of consolidation—Note 1 to sec. 4 (*b*)	5
Deposits with provincial treasurer, when—sec. 21 (*e*)	20
Irregularities in management of, duty of incoming officials—sec. 13 (*c*)	12
Kept by treasurers—sec. 21 (*e*)	20
Malversations of—sec. 21 (*e*)	20
Paid over to municipal treasurers—sec. 72	45
Removal of, prohibited, exceptions—sec. 72	45
Seized—sec. 72	45
Turning over—secs. 13 (*c*), 27	12, 22
Gambling and gambling houses—sec. 39 (*u*)	27
Gambling in cockpits, penalty—Note to sec. 40 (*j*)	30
Garbage, disposition of—sec. 39 (*l*)	26
General Superintendent of Education, powers not affected—sec. 104	54
Gobernadorcillo—sec. 6 (*a*)	6
Goods and merchandise, tax exemption—sec. 44	36
Governments, municipal. (*See* Councils, municipal; Municipalities.)	
Governor-General:	
Appeals to—	
Division of funds of consolidated barrios, etc.—Note 1 to sec. 4 (*b*)	5
Municipal boundary disputes—sec. 1 (*a*)	3
Repeal of ordinances, resolutions, and orders—sec. 41	32
Weather Bureau station questions—Note 2 to sec. 39 (*e*)	26
Carts and sledges, suspension of provisions—Note 2 to sec. 43 (*j*)	36
Customs officials, relief of Army or Navy officers acting as—Note to sec. 18 (*e*)	16
Disqualification of removed officials—(Note 16 to sec. 7 of P. G. A.)	80
Elections, municipal, postponement by—sec. 9 (*a*)	8
Justices of the peace—	
Designation of	150
Reinstatement or removal—Note to sec. 18 (*j*)	17
Suspension of, notice of charges—Note to sec. 18 (*j*)	17
Purchase of supplies—Note 1 to sec. 39 (*c*)	25
Registers of deeds, appointment, limitation	169
Suspended officers, reinstatement or removal—Note to sec. 18 (*j*)	17
Title of Civil Governor changed to—Note 2 to sec. 4 (*b*)	5
Withholding of pay—Note to sec. 17	14
Governors, provincial:	
Alienation of property, authorization by—sec. 40 (*c*)	29
Arming and disarming of police—(Note 1 to sec. 7 of P. G. A.)	74
Blank ballots furnished by—sec. 11 (*b*)	11
Boards of tax appeals, chairman of—sec. 59 (*b*)	42

Governors, provincial—Continued. Page.
Call upon residents for help against ladrones—sec. 40 (*m*) 31
Certificates of election to newly elected officers—sec. 13 (*b*) 12
Dockets furnished presidents—sec. 18 (*j*) 17
Ladrones or brigands, notice of presence to—Note 2 to sec. 18 (*a*) 15
Locusts, presence of, notice to—Note 4 to sec. 18 (*a*) 15
Orders, execution of, when, by police—Note 1 to sec. 18 (*a*) 14, 15
Ordinances, resolutions, etc.—
Certified copies to—sec. 41 32
Duty of, as to—sec. 41 32
Policemen, municipal, suspension and removals of—Note to sec. 39 (*t*) .. 27
Reports of presidents forwarded to—sec. 18 (*n*) 18
Settlement of municipal boundary disputes—sec. 1 (*a*) 3
Suspensions and removals by—Notes to secs. 18 (*j*) and 39 (*t*) 17, 27
(Sec. 7 of P. G. A.) 73
Vacancies, temporary, filling of, by—sec. 39 (*b*) 24
Visits to municipalities—(sec. 7 of P. G. A.) 73
Health, Insular Board of, supervision by—Note to sec. 39 (*l*) 26
Health, municipal boards of:
Act providing for, and regulating 161–163
Jails 162
Meetings 161
Membership 161
Presidents—
Appointment of 161
Assignment of, outside of municipality 162
Medical attendance by 163
Vaccination 162
Quarantine regulations 162
Salaries, traveling expenses, and subsistence 162, 163
Supervision of 161
Vaccination. (*See* Vaccination Act.)
Health, provincial boards of, opinions of presidents—Note to sec. 39 (*dd*) .. 28
Health, public, recommendations by president—sec. 18 (*k*) 17
Hearses, license—sec. 40 (*k*), 43 (*h*) 30, 35
Horse races, license—secs. 40 (*k*), 43 (*h*) 30, 35
Hotels, licenses—secs. 40 (*k*), 43 (*h*) 30, 35
Householders, duty to notify presence of strangers—sec. 40 (*m*) 31, 32
Houses. (*See* Buildings.)
Illiterate voters, assistance for—sec. 11 (*f*) 11
Iloilo, salary of municipal secretary—Note to sec. 22 (*a*) 21
Import taxes prohibited—sec. 44 36
Imposts. (*See* Taxes.)
Imprisonment, maximum of, by municipal courts—sec. 39 (*dd*) 28
Improvements on lands. (*See* Lands, buildings and improvements.
Incapacity for duty, municipal officers—sec. 25 22
Indebtedness, municipal, proposition creating—sec. 33 23
Ineligibility to office:
Ecclesiastics, soldiers, and others—sec. 15 13
Election judges, exception—sec. 10 and note 10
Members of organization committee—Note 2 to sec. 9 (*a*) 9
Persons in arms, exceptions—Notes 1–4 to sec. 8 (*d*) 7, 8
(*See also* Disqualification from office.)
Inns, licenses—secs. 40 (*k*), 43 (*h*) 30, 35

	Page.
Insane persons:	
Care of—sec. 40 (*b*)	29
Disqualified from voting—sec. 8 (*g*)	8
Inspectors of customs. (*See* Customs.)	
Insular Board of Health. (*See* Health.)	
Insular Government, property of, tax exemption—sec. 43 (*a*)	33
Insular Treasurer. (*See* Treasurer, Insular.)	
Internal Revenue:	
Cockpits, license tax, councils' power to increase—Note to sec. 43 (*h*)	35
Taxes, apportionment of proceeds—(Note 2 to sec. 18 of P. G. A.)	115
Intoxicating liquors, licenses for sale of—secs. 39 (*ii*), 43 (*h*)	29, 35
Intoxication—sec. 39 (*x*)	27
Inventories by councils—sec. 47 (*a*)-(*e*)	37
Investigations, preliminary. (*See* Preliminary investigations.)	
Isabela, Province of:	
Carts and sledges, provisions suspended—Note 3 to sec. 43 (*j*)	36
Taxes, time for payment in—Note to sec. 74	46
Jails:	
Establishment, etc.—sec. 39 (*ee*)	28
Physicians to	162
Journal of proceedings. (*See* Councils.)	
Judges, election. (*See* Elections.)	
Justices of the peace:	
Appointment of	149
Auxiliary justices, appointment of	150
Designation by Governor-General	150
Fees, fines, and costs	149
In general	149–153
Jurisdiction	149
New municipalities, designation by Governor-General	150
Nominations by provincial board	149, 150
Officers of justices' courts	150
Preliminary investigations	151–153
Suspensions—(Notes 15 and 16 to sec. 7 of P. G. A.)	79
Ladrones or brigands:	
Call upon residents for help against—sec. 40 (*m*)	31
Presence of, notice by municipal officers—Note 2 to sec. 18 (*a*)	15
Provinces infested with—	
Postponement of municipal elections—sec. 9 (*a*)	8
Reconcentration of residents—(Note 3 to sec. 7 of P. G. A.)	75
Rewards for capture of, payment—(Note 3 to sec. 2 of P. G. A.)	66
Land tax:	
Ad valorem—sec. 43 (*a*)	33
Exemptions from—secs. 43 (*a*), 62	33, 43
Lands, buildings, and improvements—sec. 43 (*a*)	33
Maximum and minimum—sec. 43 (*a*)	33
Penalty for failure to pay—sec. 74	46
Proceeds of, application—sec. 43 (*b*)	34
Rate of per centum, increase or decrease—sec. 47 (*h*)	38
Time for payment of—sec. 74	46
Postponement, when—(sec. 13½ of P. G. A.)	109
(*See also* Taxes.)	
Land, agricultural, tax exemption—sec. 43 (*a*)	33

Lands, buildings, and improvements: Page.
Additions to tax lists—sec. 63 43
Assessment of. (*See* Assessments.)
Description of—secs. 51, 52 40
Escaping taxation—sec. 55 41
Expropriation by railroads 137–139
Minimum value of, for taxation—Note to sec. 43 (*a*) 34
Mortgages on, taxes, superior lien—sec. 77 47
Owners. (*See* Owners of real estate.)
Reduction of assessments on account of loss—sec. 63 43
Sale of, for delinquent taxes, procedure. (*See* Tax sales.)
Sanitation of—sec. 39 (*n*) 27
Statement by owners—secs. 51, 52 40, 41
Tax exemption—secs. 43 (*a*), 62 33, 43
Taxes are lien on—sec. 77 47
Unknown owners—sec. 53 41
Used for religious and charitable purposes, exemption—sec. 62 43
Lawyers, employment by councils—sec. 40 (*d*) 29
Legal questions submitted to fiscal—sec. 40 (*d*) 29
Licenses:
Billiard tables—sec. 40 (*k*) 30
Cafés, restaurants, etc.—sec. 40 (*k*), 43 (*h*) 30, 35
Carriages, carts, and hearses—sec. 40 (*k*), 43 (*h*) 30, 35
Circuses—sec. 40 (*k*) 30
Cockpits, council's power to increase—Note to sec. 43 (*h*) 35
Conducting business without, penalty—sec. 68 44
Dogs—secs. 40 (*i*), 43 (*h*) 30, 35
Fixing and changing—sec. 45 36
Horse races—secs. 40 (*k*), 43 (*h*) 30, 35
Intoxicating liquors, sale of—secs. 39 (*ii*), 43 (*h*) 29, 35
List of persons liable to pay—sec. 67 44
Form of 61
Payment—sec. 65 (*a*)–(*c*) 43
Record of persons paying—sec. 66 43
Termination of—sec. 65 (*b*) 43
Theaters—sec. 40 (*k*) 30
Willful omission to list and collect—sec. 88 50
Lien for taxes—sec. 77 47
Lieutenants, electors of class (*a*)—sec. 6 (*a*) 6
Lieutenants of barrios—sec. 37 (*b*) 24
Liquors, intoxicating, licenses—secs. 39 (*ii*), 43 (*h*) 29, 35
List of electors. (*See* Electors.)
Listing and valuation of real estate. (*See* Assessments.)
Lists of taxable property. (*See* Tax lists.)
Loans to municipalities. (*See* Municipalities.)
Locusts:
Presence of, notice to presidents—Note 4 to sec. 18 (*a*) 15
(The Act number, note 4, should read "817.")
Suppression of, assistance by inhabitants, exceptions—(Notes 17 and 18 to sec. 7 of P. G. A.) 80, 81
Lodging houses, licenses—secs. 40 (*k*), 43 (*h*) 30, 35
Mails, collection and delivery, regulations—sec. 39 (*gg*) 28
Malversation of funds—sec. 21 (*e*) 20
Manila, Code not applicable to—sec. 1 (*b*) 4
Marines not considered as residents—sec. 6 (*c*) 6

Page.

Markets:
Erection of—sec. 40 (*e*) ... 30
Establishment, inspection, and use of—sec. 39 (*q*) ... 27
Fees for use of—secs. 40 (*e*), 43 (*e*) ... 30, 34
Marriage law, the ... 155–159
Marriages, notice and record—sec. 20 (*d*) ... 19
Medical attendance, Constabulary ... 163
Meetings of councils. (*See* Councils.)
Meetings of presidents—(secs. 4 and 44 and notes, P. G. A.) ... 71, 121, 122
Mendicants—sec. 39 (*w*) ... 27
Merchandise, tax exemption—sec. 44 ... 36
Midwives, notice of births to secretaries—sec. 20 (*d*) ... 19
Military Governor, temporary provisions—secs. 98–100 ... 52, 53
Ministers, ineligibility to office—sec. 15 ... 13
Minutes of proceedings. (*See* Councils.)
Moro Province, power to amend the Code—Note to sec. 1 ... 3
Mortgages on real estate, taxes superior lien—sec. 77 ... 47
Municipal officers. (*See* Officers, and their respective titles.)
Municipalities:
Barrios, incorporation of—sec. 4 (*c*) ... 5, 6
Boundaries—sec. 1 (*a*) ... 3
Classes, division into—sec. 4 (*a*) ... 4, 5
Complaints to provincial governor—(sec. 7 of P. G. A.) ... 73
Consolidated—
Apportionment of funds—Note 1 to sec. 4 (*b*) ... 5
Cockfighting in—sec. 40 (*j*) ... 30
Elections in—Notes 1 and 2 to sec. 9 (*a*) ... 9
Consolidation Acts—
Abra (No. 1001).
Ambos Camarines (No. 959).
Antique (No. 961, 987).
Bataan (No. 957).
Batangas (No. 958, 977).
Bohol (No. 968).
Bulacan (No. 932).
Cagayan (No. 944, 983).
Capiz (No. 720).
Cavite (No. 707, 947).
Cebu (No. 952).
Ilocos Norte (No. 946).
Ilocos Sur (No. 934).
Iloilo (No. 719, 1005).
Isabela (No. 941, 1322).
Laguna (No. 939).
Leyte (No. 954).
Masbate (No. 993).
Misamis (No. 951).
Nueva Ecija (No. 933).
Occidental Negros (No. 716).
Oriental Negros (No. 715).
Pampanga (No. 943, 982, 1009, 1208).
Pangasinan (No. 931).
Rizal (No. 942, 1008).
Romblon (No. 994).

Municipalities—Continued. Page.
Consolidation Acts—Continued.
Samar (No. 960).
Surigao (No. 953, 1241).
Tarlac (No. 930).
Tayabas (No. 956, 1027, 1209).
Union (No. 935, 1003).
Zambales (No. 945).
Councilors, number of—sec. 4 (*a*) 5
Disputes as to jurisdiction—sec. 1 (*a*) 3
Districts—sec. 5 6
Governments, in whom vested—sec. 3 4
Householders, duty to notify presence of strangers—sec. 40 (*m*) 31, 32
Internal-revenue taxes, apportionment—(Note 2 to sec. 18 of P. G. A.) 115
Lands and buildings of, tax exemption—sec. 43 (*a*) 33
Loans to—
School purposes—(sec. 13 (*nn*) of P. G. A.) 106
Suppression of diseases—(Note 1 to sec. 13 (*g*) of P. G. A.) 101
Namés continued—sec. 2 (*a*) 4
Organization of—secs. 1 (*a*), 91–97 3, 50–52
Property and property rights—sec. 2 (*b*) 4
Provincial governors' visits to—(sec. 7 of P. G. A.) 73
Registration of property by—(Note 2 to sec. 9 (*h*) of P. G. A.) 92, 93
Reorganization—sec. 95 51
Rights, general—sec. 2 4
Small, incorporation or annexation—sec. 4 (*b*) 5
Navy, officers and sailors not residents—sec. 6 (*c*) 6
Newspapers, tax-sale advertisements—sec. 78 48
Non-Christian tribes, settlements excepted—sec. 1 (*c*) 4
Nonelective officers. (*See* Officers.)
Nonpayment of taxes. (*See* Taxes.)
Nuisances, abatement of—sec. 39 (*j*) 26
Oath of allegiance, violators of—sec. 8 (*c*) 7
Oath of office:
Administration of—sec. 16 (*a*) 13
Assessors—sec. 50 (*a*) 40
Filing of—sec. 16 (*b*) 13
Form—sec. 16 (*a*) 13
Members of boards of tax appeals—sec. 60 (*a*) 42
Officers, municipal—sec. 16 (*a*) 13
Oaths:
Electors—secs. 7, 9 (*a*) 6, 7, 9
Power to administer—sec. 52 41
Real estate owners—secs. 51, 52 40, 41
Witnesses before boards of assessors—sec. 52 41
Office, declination of prohibited, exceptions—sec. 23 (*a*), (*b*) 21, 22
Officers, municipal:
Bonded, clearances from Auditor—(Note 4 to sec. 3 and note to sec. 5 of P. G. A.) 66, 72
Bribery, penalty—sec. 89 50
Custodians of moneys, bonds—sec. 17 14
Declination of office prohibited, exceptions—sec. 23 (*a*), (*b*) 21, 22
Elections of. (*See* Elections, municipal.)
Extra compensation prohibited—(Note 1 to sec. 3 of P. G. A.) 65, 66

Officers, municipal—Continued. Page.
Fines imposed upon, withheld from salary—sec. 18 (*i*) ... 16
Incapacitated for duty, effect—sec. 25 ... 22
Incoming and outgoing, accounting—sec. 13 (*c*) ... 12
Indebted to Government, withholding of pay—Note to sec. 17 ... 14
Inspection of books of—sec. 18 (*b*) ... 15
Interest in cockpits, contracts, etc., prohibited—sec. 28 (*a*), (*b*) ... 22
Ladrones or brigands, notice of presence of—Note 2 to sec. 18 (*a*) ... 15
Locusts, notice of presence of—Note 4 to sec. 18 (*a*) ... 15
Newly elected—sec. 13 (*b*) ... 12
Nonelective—
Appointment—sec. 18 (*l*) ... 18
Duties of—sec. 35 ... 23
Nominations of—secs. 18 (*m*), 35 ... 18, 23
Suspensions and removals—secs. 18 (*l*), 40 (*a*) ... 18, 29
Terms of office—sec. 26 ... 22
Vacancies—secs. 18 (*m*), 39 (*b*) ... 18, 24
Oath of office—sec. 16 (*a*) ... 13
Policemen deemed to be, when—Note 3 to sec. 18 (*a*) ... 15
Qualifications—sec. 14 ... 12, 13
Reëlections prohibited, exception—sec. 24 ... 22
Reinstatements—Note to sec. 18 (*j*) ... 17
Removals—sec. 101 ... 53
(Sec. 7 of P. G. A.) ... 73
Removed, disqualified from office, how—(Note 16 to sec. 7 of P. G. A.) ... 80
Resignations—sec. 25 ... 22
Retiring, turning over property, books, etc.—secs. 13 (*c*), 27 ... 12, 22
Rewards for capture of ladrones, payment to—(Note 2 to sec. 3 of P. G. A.) ... 66
Salaries—
Councils to fix, exception—secs. 22, 29 (*a*) ... 20, 24
Maximum by classes of municipalities—sec. 22 (*a*)-(*d*) ... 21
Not to be changed, when—sec. 22 (*g*) ... 21
Suits against—(sec. 7 of P. G. A.) ... 73
Supervision by president—sec. 18 (*a*) ... 14
Suspended, hearing of charges—Note to sec. 18 (*j*) ... 17
Suspensions—(sec. 100 and notes 15 and 16 to sec. 7 of P. G. A.) ... 53, 79
Term of office—sec. 3 ... 4
Vacancies, how filled—sec. 25, 39 (*b*) ... 22, 24
Willful omissions from tax lists and collecting taxes—secs. 87, 88 ... 50
(*See also* their respective titles.)
Officers of courts. (*See* Sheriffs.)
Officers of the Army and Navy not considered as residents—sec. 6 (*c*) ... 6
Officers, provincial, ineligibility to municipal office—sec. 15 ... 13
Official Gazette, subscriptions to—Note 3 to sec. 39 (*c*) ... 25
Opium regulations—sec. 39 (*v*) ... 27
Ordinances, municipal:
Approval of—sec. 18 (*k*) ... 17
Certified copies to provincial governors—sec. 41 ... 32
Disapproval or veto by president—sec. 18 (*k*) ... 18
Enacted in bad faith—Note to sec. 39 (*dd*) ... 28
Enforcing of, by Constabulary—(Note 8 to sec. 7 of P. G. A.) ... 76
Execution of—sec. 18 (*a*) and note 1 ... 14, 15

	Page.
Ordinances, municipal—Continued.	
In effect, when—sec. 34	23
Involving public health, opinions upon—Note to sec. 39 (*dd*)	28
Making of—sec. 39 (*jj*)	29
Opinion of fiscal as to validity—sec. 41	32
Passage of—sec. 33	23
Penalties for violation of—sec. 39 (*dd*)	28
Posting of—sec. 34	23
Provincial governor's duty—sec. 41	32
Regulating processions or closing cemeteries, appeal—Note to sec. 39 (*dd*)	28
Repeal by provincial board, procedure, appeal—sec. 41	32
Repealed, attempt to enforce—sec. 41	32
Taxes, fees, and licenses fixed and changed by—secs. 39 (*hh*), 45	28, 36
Veto by president—sec. 18 (*k*)	17
Violations of—	
Penalties—sec. 39 (*dd*)	28
Trial in municipal courts—sec. 18 (*g*)	16
Organization committees, chairmen, members, etc.—Note 2 to sec. 9 (*a*) and secs. 91–95	9, 50, 51
Oriental Negros—Note to sec. 3 and note 3 to sec. 9 (*a*)	4, 9
Owners of real estate:	
Change of names on tax lists—sec. 63	43
Delinquency. (*See* Taxpayers, delinquent.)	
Electors of class (*b*)—sec. 6 (*b*)	6
List of—sec. 52	40
Statements by—secs. 51, 52	40, 41
Unknown—sec. 53	41
Parsonages, exempt from tax—sec. 62	43
Paupers, care of—sec. 40 (*b*)	29
Peace, disturbers of—sec. 39 (*w*)	27
Penalties:	
Bribery—secs. 89, 90	50
Carts and sledges, unlawful use of—sec. 43 (*j*)	35, 36
Cockfighting, unlawful—Note to sec. 40 (*j*)	30
Conducting business without license—sec. 68	44
Gambling in cockpits—Note to sec. 40 (*j*)	30
Householders failing to notify presence of strangers—sec. 40 (*m*–2)	31, 32
Locusts, failure to assist in suppression of—(Note 17 to sec. 7 of P. G. A.)	80, 81
Officers, interest in contracts, cockpits, etc.—sec. 28 (*b*)	22
Persons elected declining office—sec. 23 (*b*)	22
Resident refusing to help against ladrones—sec. 40 (*m*)	31
Retiring officers refusing to turn over property—sec. 27	22
Taxes, failure to pay—secs. 65 (*c*), 74	43, 46
Violations of ordinances—sec. 39 (*dd*)	28
Willful omissions to list and collect taxes—secs. 87, 88	50
Permits. (*See* Licenses.)	
Permits for firearms. (*See* Firearm permits.)	
Persons in arms—sec. 8 (*d*) and notes	7, 8
Philippine Commission. (*See* Commission, Philippine.)	
Philippine currency. (*See* Currency.)	
Physicians, notice of births and deaths to secretaries—sec. 20 (*d*)	19
Plurality of votes—sec. 12	11
Police and safety orders, issue of—sec. 18 (*c*)	15

Police, municipal: Page.
Arms and ammunition, distribution to, bond—(Note 1 to sec. 7 of P. G. A.) 74
Arms captured or seized by, accountability—(Note 6 to sec. 7 of P. G. A.) 76
Control over—(sec. 7 of P. G. A.) 72, 73
Deemed municipal officers, when—Note 3 to sec. 18 (*a*) 15
Disarming—(Note 1 to sec. 7 of P. G. A.) 74
Establishment—sec. 39 (*t*) 27
Placed under Constabulary, when—Note 1 to sec. 18 (*a*) 14, 15
Suspensions and removals by governors—Note to sec. 39 (*t*) 27
Uniforms for—(Note 3 to sec. 13 (*g*) of P. G. A.) 101
Poor, care of—sec. 40 (*b*) 29
Post-offices, establishment of—sec. 39 (*gg*) 28
Preliminary investigations 151–153
Presidents to make, when, fees—Note to sec. 18 (*g*) 16
Presidents, municipal:
Absence or inability, substitute—sec. 19 (*a*) 18
Annual reports by—sec. 18 (*n*) 18
Appointments by—sec. 18 (*l*) 18
Form of 56
Boards of assessors, presidents of—sec. 49 (*a*) 38
Boards on enrollment or exclusion of electors—sec. 9 (*b*) 10
Bonds for arms of municipal police—(Note 1 to sec. 7 of P. G. A.) 74
Bonds of municipal officers, approval of—sec. 17 14
Call for help against ladrones—sec. 40 (*m*–1) 31
Casting vote—sec. 18 (*k*) 17
Chief executives of municipalities—sec. 18 14
Clearance of small boats—Note to sec. 18 (*e*) 15
Councils' annual reports attested by—sec. 47 (*f*) 37
Court held by—sec. 18 (*g*) 16
Crimes punishable by Penal Code and this Act, jurisdiction—sec. 102 53
Docket of trials—sec. 18 (*j*) 16, 17
Election of—sec. 3 4
Executive orders of—sec. 41 32
Fines for violation of ordinances—sec. 18 (*g*) 16
Fiscals to advise—(sec. 11 of P. G. A.) 95
Householders to notify presence of strangers—sec. 40 (*m*) 31, 32
Inspection of books, records, and papers—sec. 18 (*b*) 15
Inspectors of customs, designation, compensation—Note to sec. 18 (*e*) 15, 16
Journals of proceedings—sec. 18 (*k*) 17
Lists of electors, preparation of—sec. 9 (*b*) 10
Locusts, presence of, notice to, action—Note 4 to sec. 18 (*a*) 15
Meetings of—(secs. 4, 44, and notes, P. G. A.) 70, 121, 122
Meetings of councils—secs. 18 (*k*), 27 (*b*) 17, 22, 23
Minutes of proceedings—sec. 18 (*k*) 17
Nominations by—secs. 18 (*m*), 35 18, 23
Form 58
Notice of time for tax collection, posting—sec. 72 45
Oaths of office, administration by—sec. 16 (*a*) 15
Officers, municipal—
Supervision over—sec. 18 (*a*) 14
Suspensions of, temporary—sec. 18 (*i*), (*l*) 16, 18
Orders of, execution—Note 1 to sec. 18 (*a*) 14, 15

Presidents, municipal—Continued. Page.
Ordinances, municipal—sec. 18 (*a*), (*k*) ... 14, 17, 18
Police and safety orders—sec. 18 (*c*) ... 15
Powers and duties in general—sec. 18 ... 14–18
Preliminary investigations of crimes—Note to sec. 18 (*g*) ... 16, 151
Proclamations of elections, issue of—sec. 9 (*a*) ... 8, 9
Public auctions held by—sec. 18 (*f*) ... 16
Qualifications—sec. 14 ... 12, 13
Recommendations to councils by—sec. 18 (*k*) ... 17
Removals by—sec. 18 (*l*) ... 18
Reports by, annual—sec. 18 (*n*) ... 18
Salaries of—sec. 22 ... 20, 21
Statement of receipts and expenditures, copy to—sec. 21 (*c*) ... 20
Students supported by municipalities—sec. 40 (*l*) ... 31
Substitutes for—sec. 19 (*a*) ... 18
Supervision over subordinates—sec. 18 (*a*) ... 14
Suspensions by—sec. 18 (*i*), (*l*) ... 16, 18
Symbol of office—sec. 18 (*o*) ... 18
Taxes, collection of, assistance by—sec. 18 (*e*) ... 15
Taxpayers, list of, preparation—sec. 67 ... 44
Term of office—sec. 3 ... 4
Vacancies in nonelective offices—sec. 18 (*m*) ... 18
Vacancies in office of—sec. 19 (*a*), (*b*) ... 18
Vessels entering ports, reports to—Note to sec. 18 (*e*) ... 15, 16
Veto, right to—sec. 18 (*k*) ... 17
Vice-presidents, substitutes for—sec. 19 (*a*) ... 18
Violators of Locust Act, tried by—(Note 17 to sec. 7 of P. G. A.) ... 81
Warrants—secs. 18 (*d*), 21 (*b*) ... 15, 20
(*See also* Councils; Officers, municipal.)
Presidents of municipal or provincial boards of health. (*See* Health.)
Priests, ineligibility for office—sec. 15 ... 13
Primary schools. (*See* Schools.)
Prisons, municipal, establishment, etc.—sec. 39 (*ee*) ... 28
Privilege taxes. (*See* Taxes.)
Privileges, rentals for—sec. 43 (*c*), (*f*) ... 34
Process, service of ... 171–175
Processions, ordinances regulating, appeal—Note to sec. 39 (*dd*) ... 28
Proclamations of elections. (*See* Elections.)
Property destroyed by order of health boards, payment—(Note 1 to sec. 13 (*g*) of P. G. A.) ... 101
Property, municipal:
Alienation of, authorization required—sec. 40 (*c*) ... 29
Custodian of—sec. 21 (*f*) ... 20
Inventory—sec. 47 (*b*) ... 37
Management of—sec. 39 (*d*) ... 25
Purchase, sale, etc.—sec. 40 (*c*) ... 29
Receipt for, form of ... 59
Record of—sec. 21 (*f*) ... 20
Registration of—(Note 2 to sec. 9 (*h*) of P. G. A.) ... 92, 93
Rents and profits—sec. 43 (*e*) ... 34
Turning over—sec. 27 ... 22
Property owners. (*See* Owners of real estate.)
Prostitutes—sec. 39 (*w*) ... 27

Page.
Provincial governments, lands and buildings, exemption from taxes—sec. 43 (a) ... 33
Public auctions—sec. 18 (f) ... 16
(*See also* Tax sales.)
Public health, recommendations by presidents—sec. 18 (k) ... 17
Pueblos:
As corporations—sec. 1 (a) ... 3
Designation of—sec. 2 (a) ... 4
Petition to organize—sec. 91 ... 50
Purchasing Agent, Insular—Notes 1 and 2 to sec. 39 (c) ... 25
Qualifications:
Electors—secs. 6, 8 ... 6, 7
Municipal officers—sec. 14 (a)-(c) ... 12, 13
Railroads, expropriation by ... 137–139
Railway franchises ... 143–147
Real estate:
Assessment of. (*See* Assessment.)
Owners of. (*See* Owners of real estate.)
Reconcentration of residents—(Note 3 to sec. 7 of P. G. A.) ... 75
Records, municipal:
Certified copies, fees for—sec. 20 (e) ... 19
Open to inspection by public—sec. 20 (e) ... 19
Turning over—secs. 13 (c), 27 ... 12, 22
Redemption of property seized or sold—secs. 76, 79, 82, and note ... 47, 48
Reduction of assessments. (*See* Assessments.)
Reëlections prohibited, exception—sec. 24 ... 22
Registers of deeds:
Appointments, limitations as to salaries ... 169
Commercial registers ... 169, 170
Examination of records of—sec. 52 ... 41
Salaries by provinces ... 169
Registration, branding, slaughter, and conveyance of cattle ... 127–135
Registration of property by municipalities—(Note 2 to sec. 9 (h) of P. G. A.) ... 92, 93
Reinstatements, municipal officers—(sec. 7 of P. G. A.) ... 73
Removals:
By the Commission—sec. 101 ... 53
Municipal policemen—Note to sec. 39 (t) ... 27
Nonelective officers and employees—sec. 18 (l), 40 (a) ... 18, 29
Officers, municipal—Note to sec. 18 (j) ... 17
(Sec. 7 of P. G. A.) ... 73
Treasurers, municipal—sec. 18 (l) ... 18
Rentals for privileges of ferries, markets, etc.—sec. 43 (f) ... 34
Reports:
Councils, annual—sec. 47 (a)-(e) ... 37
Presidents, municipal—sec. 18 (n) ... 18
Treasurers, municipal—sec. 18 (l) ... 18
Requisitions for supplies. (*See* Supplies.)
Residents, help against ladrones—sec. 40 (m-1) ... 31
Resignations—sec. 25 ... 22
Resolutions of councils. (*See* Councils.)
Restaurants, licenses—secs. 40 (k), 43 (h) ... 30, 35

	Page.
Revenues, municipal:	
Comparison with expenditures—sec. 46	36, 37
Estimates of—sec. 47 (*c*)-(*e*)	37
Shortage in—sec. 47 (*f*)	37
Leasing or farming prohibited—secs. 48, 69	38, 44
Purposes to which devoted—sec. 43	33
Sources of—sec. 43 (*a*)-(*j*)	33-36
Statement of—sec. 21 (*c*)	20
Revision of assessments by provincial boards—Note 2 to sec. 49 (*a*)	39,
Rewards for capture of ladrones, payment—(Note 2 to sec. 3 of P. G. A.)	66
Rights of municipalities—sec. 2	4
Riots, disturbances, etc.—sec. 39 (*z*)	27
Roads and bridges, expenditure of provincial funds, when—(Note 3 to sec. 13 (*c*) of P. G. A.)	100
Roads, public, tax on carts to protect—sec. 43 (*j*) and notes	35, 36
Safe or strong box—sec. 21 (*e*)	20
Safety and police orders, issue of—sec. 18 (*c*)	15
Sailors not considered as residents—sec. 6 (*c*)	6
Salaries:	
Councils to fix, exceptions—secs. 22, 39 (*a*)	20, 24
List of, posting—sec. 39 (*a*)	24
Maximum according to class of municipalities—sec. 22 (*a*)-(*d*)	21
Not to be changed, when—sec. 22 (*g*)	21
Philippine currency—(Note 1 to sec. 18 of P. G. A.)	113
Presidents—sec. 22	20, 21
Secretaries—sec. 22	20, 21
Treasurers, provincial boards to fix—sec. 22	20, 21
Sale of property for delinquent taxes. (*See* Tax sales.)	
Sanitary constructions, plans and specifications—Note to sec. 39 (*l*)	26
Sanitation of lands and buildings—sec. 39 (*n*)	27
School boards, local:	
Constituted, how—(Note to sec. 13 (*n*) of P. G. A.)	105
Members of, election by councils—sec. 39 (*kk*)	29
School buildings, part of tax proceeds devoted to—sec. 43 (*b*)	34
School-teachers, education of two persons, when—sec. 40 (*l*)	31
Schools, primary:	
Application of funds to—(Note 2 to sec. 18 of P. G. A.)	115
Division superintendent, supervision—sec. 39 (*ff*)	28
English language, basis of instruction—(Note to sec. 13 (*n*) of P. G. A.)	105
Establishment and maintenance—sec. 39 (*ff*)	28
Loans for—(sec. 13 (*nn*) of P. G. A.)	106
Power of superintendents over—sec. 104	54
Tax proceeds, part of, devoted to—sec. 43 (*b*)	34
(*See also* Educational institutions.)	
Secretaries, municipal:	
Age requirement—sec. 14 (*c*)	13
Appointment of—sec. 18 (*l*)	18
Attend meetings of councils—sec. 20	19
Births, record of—sec. 20 (*d*)	19
Boards of assessors, secretaries of—sec. 49 (*a*)	38
Bonded officials, discharge or relief, notice to Insular Treasurer	126
Certified copies of record, issue, fee—sec. 20 (*e*)	19

Secretaries, municipal—Continued. Page.
Certified copies to provincial governor—sec. 41 ... 32
Civil register—sec. 20 (*d*) ... 19
Clerks of municipal councils—sec. 20 ... 19
Council's reports attested by—sec. 47 (*f*) ... 37
Deaths, record of—sec. 20 (*d*) ... 19
Duties—sec. 20 ... 19
Electors—
Notification to, to appear—sec. 9 (*a*) ... 8, 9
Oaths, administration and filing—secs. 7, 9 (*a*) ... 6, 9
Marriages, record of—sec. 20 (*d*) ... 19
Minutes of proceedings—sec. 20 (*a*) ... 19
Oaths—
Filed with—secs. 16 (*b*), 50 (*a*) ... 13, 40
Power to administer—secs. 7, 9 (*a*), 16 (*a*), 50 (*a*), 51 ... 6, 9, 13, 40
Office of—sec. 20 (*c*) ... 19
Ordinances, posting of—sec. 34 ... 23
Physicians and midwives, notices of births and deaths—sec. 20 (*d*) ... 19
Qualifications—sec. 14 (*c*) ... 13
Records of delinquent taxpayers, attested copies—sec. 75 ... 47
Records, municipal—sec. 20 (*e*) ... 19
Reports filed with—sec. 18 (*n*) ... 18
Salaries fixed by councils—sec. 22 ... 20
Special elections, orders for, certified to—sec. 13 (*b*) ... 12
Tax appeals transmitted by—sec. 58 ... 42
Tax lists, filing, posting, and certificates—sec. 57 ... 41, 42
Warrants, countersigning and certification—secs. 20 (*b*), 21 (*b*) ... 19, 20
(*See also* Officers, municipal.)
Secretaries, provincial:
Boards of tax appeals, secretaries of—sec. 59 (*b*) ... 42
Oaths filed with—sec. 60 (*b*) ... 42
Service of process ... 171–175
Sessions of councils. (*See* Councils.)
Sewer system—sec. 39 (*l*), (*o*) ... 26, 27
Sheriffs:
In general ... 171–176
Justices' courts, officers of ... 150
(*See also* Index to Provincial Government Act, sheriffs.)
Ships, documenting, registering, etc ... 170
(*See also* Vessels.)
Sidewalks, construction, care, and use—sec. 39 (*j*) ... 26
Slaughter, etc., of large cattle ... 127–135
Slaughterhouses—secs. 39 (*q*), 43 (*e*) ... 27, 34
Sledges—sec. 43 (*j*) ... 35
(*See also* Carts and sledges.)
Smallpox. (*See* Vaccination Act.)
Soldiers:
Ineligibility to office—sec. 15 ... 13
Not considered as residents—sec. 6 (*c*) ... 6
Sources of revenue—sec. 43 (*a*)–(*j*) ... 33–36
Spanish, persons who speak, etc., electors, class (*c*)—sec. 6 (*c*) ... 6
Stables, public—secs. 40 (*e*), 43 (*e*), (*f*) ... 30, 34
Stamp taxes—(Note 2 to sec. 18 of P. G. A.) ... 114

Page.

Statements:
Real estate owners—secs. 51, 52 ... 40, 41
Receipts and expenditures—sec. 21 (c) ... 20
Steam boilers, inspection—sec. 39 (g) ... 26
Strangers, notice of presence to presidents—sec. 40 (m) ... 31
Streets—secs. 39 (h), (j), (l), 40 (h) ... 26, 30
Students supported by municipality, when—sec. 40 (l) ... 31
Suffrage, persons deprived of—sec. 8 (b) ... 7
Superintendent of Education. (*See* General Superintendent of Education.)
Superintendents of schools. (*See* Division superintendents.)
Supervisors, provincial:
Blank books, forms, etc., purchased from—sec. 103 ... 53
Certificates of election supplied by—sec. 13 (b) ... 12
Supplies, purchase of—Notes 1 and 2 to sec. 39 (c) ... 25
Suppression of diseases:
Loans for—(Note 1 to sec. 13 (g) of P. G. A.) ... 101
Measures for—sec. 39 (s) ... 27
Suspensions:
Elective officers—secs. 18 (i), 32, notes to secs. 18 (j), and 100.. 16, 17, 23, 53
Justices—(sec. 100, and notes 15 and 16 to sec. 7 of P. G. A.) ... 53, 79
Nonelective officers—secs. 18 (i), (l), 40 (a) ... 16, 18, 29
Policemen, municipal—Note to sec. 39 (t) ... 27
Provincial governor's power—(Notes 15 and 16 to sec. 7 of P. G. A.) ... 79
(But, *see* Act 1374.)
Treasurers, municipal—sec. 72 ... 45
Symbols of office:
Councilors—sec. 38 (c) ... 24
Presidents—sec. 18 (o) ... 18
Vice-presidents—sec. 19 (d) ... 19
Tax appeals—secs. 58, 61 ... 42
Tax appeals, boards of:
Amendments to tax lists—sec. 61 ... 42
Applications for tax exemptions—sec. 43 (a) ... 33
Chairmen—sec. 59 (b) ... 42
Hearing of appeals—sec. 61 ... 42
Oaths of members—sec. 60 (a), (b) ... 42
Provincial boards to constitute—sec. 59 (a) ... 42
Secretaries—sec. 59 (b) ... 42
Transmission of appeals to—sec. 58 ... 42
Taxable property. (*See* Assessment; Lands, buildings, and improvements.)
Taxation:
Assessment constitutes a debt—sec. 83 ... 47
Courts, restrictions upon—secs. 84, 85 ... 49
Enforcing collection—sec. 83 ... 49
Exemptions from—secs. 43 (a), 62 ... 33, 43
Just and uniform—sec. 42 ... 33
Minimum value of lands—Note to sec. 43 (a) ... 34
Property escaping—sec. 55 ... 41
(*See also* Assessment.)
Tax exemptions—secs. 43 (a), 62 ... 33, 43
Erased from tax lists—sec. 63 ... 43

Tax lists: Page.
Additions and changes—sec. 63 ... 43
Amendments—secs. 57; 61 ... 42
Certificates of, completion—sec. 56 ... 41
Filing and posting of—sec. 57 ... 41, 42
Form of ... 59
Notice to public—sec. 57 ... 41
Values to be fixed in—sec. 54 (*b*) ... 41
Willful omissions from—sec. 87 ... 50
Tax sales:
Advertisement—secs. 75, 78 ... 47, 48
Assailing validity—sec. 85 ... 49
Authority to sell—sec. 75 ... 46
Deed to purchaser—sec. 80 ... 48
Deeds of forfeited land—sec. 82 ... 48, 49
Discontinuance of proceedings—sec. 78 ... 48
Forfeiture of land—secs. 81, 82 ... 48
Insufficient bids, forfeiture to municipality—sec. 81 ... 48
Irregularities and informalities—sec. 86 ... 50
Nonredemption—sec. 80 ... 48
Notice—secs. 75, 78 ... 47
Purchaser's certificate—sec. 78 ... 48
Real estate—sec. 78 ... 47
Redemption of seized or sold property—secs. 76, 79, 82 ... 47, 48
Return of proceedings—sec. 75 ... 47
Seizures—sec. 75 ... 46
Services not to be charged for—sec. 76 ... 47
Surplus—sec. 75 ... 47
Title—sec. 75 ... 47
Warrant for proceedings—sec. 75 ... 47
Taxes:
Carts and sledges—sec. 43 (*j*) ... 35, 36
Collected, turning over—secs. 70, 71 (*a*)-(*c*) ... 44
Collection—
Bribery—secs. 89, 90 ... 50
By whom made—secs. 48, 69 ... 38, 44
Enforcing—sec. 83 ... 49
Manner of—sec. 72 ... 45
Office for—sec. 73 ... 46
Presidents, assistance by—sec. 18 (*e*) ... 15
Provincial treasurer, present in person or by deputy—sec. 72 ... 44, 45
Time for—secs. 72, 74 ... 44, 46
Delinquent—
Record of—sec. 75 ... 46
Sales of property for. (*See* Tax sales.)
Failure to pay, penalty—secs. 65 (*e*), 74 ... 43, 46
Fixing and changing—sec. 45 ... 36
Interest on, and penalties—sec. 77 ... 47
Land. (*See* Land taxes.)
Leasing or farming, prohibited—secs. 48, 69 ... 38, 44
Levy of—secs. 39 (*hh*), 43 (*a*)-(*j*) ... 28, 33-36
License. (*See* License taxes.)

Taxes—Continued. Page.
Liens on realty, are—sec. 77 ... 47
Nonpayment, penalty—secs. 65 (c), 74 ... 43, 46
On goods and merchandise in transit prohibited—sec. 44 ... 36
Payment—
Advance—sec. 65 (a) ... 43
Delinquency, penalty—sec. 65 (c) ... 43
Enforcement by civil action—sec. 83 ... 49
Personal property insufficient, procedure—sec. 78 ... 47
Philippine currency—Note to sec. 42 ... 33
Quarterly installments—sec. 65 (b) ... 43
Time and place of—sec. 74 ... 46
Penalties for failure to pay—secs. 65 (c), 74 ... 46
Privilege—sec. 65 (b) ... 43
List of persons liable to pay, form ... 61
Receipts for—sec. 72 ... 45
Record of persons paying—sec. 66 ... 43, 44
Sales for. (*See* Tax sales.)
Uncollected, accounts of—sec. 71 (b) ... 44
Willful omissions to list and collect, penalty—secs. 87, 88 ... 50
Taxpayers:
Delinquent—
Disqualification from voting—sec. 8 (a) ... 7
Nonredemption of property sold—sec. 80 ... 48
Penalty—sec. 65 (c) ... 43
Record of—sec. 75 ... 46
Redemption of seized or sold property—secs. 76, 79, 82 ... 47, 48
Redemptions during 1905—Note to sec. 82 ... 49
Sale of property. (*See* Tax sales.)
Seizure of property—sec. 75 ... 46
Electors of class (b)—sec. 6 (b) ... 6
Lists of, preparation and transmission—sec. 67 ... 44
Record of—sec. 66 ... 43, 44
Teachers, education of two persons for, when—sec. 40 (l) ... 31
Teachers, native—(Note to sec. 13 (n) of P. G. A.) ... 104
Tellers, election. (*See* Elections.)
Terms of office:
Elective officers—sec. 3 ... 4
Nonelective officers—sec. 26 ... 22
Theatrical performances, license—sec. 40 (k) ... 30
Tolls from ferries—sec. 43 (e) ... 34
Traveling expenses:
Meetings of presidents—(secs. 4, 44, and notes of P. G. A.) ... 71, 121, 122
Presidents of municipal boards of health ... 162, 163
Provincial officers—secs. 41, 42, and note ... 120, 121
Treasurer, Insular:
Blank forms prescribed by—sec. 103 ... 54
Bonds, in general ... 125
Certificates of election purchased from—sec. 13 (b) ... 12
Estates of deceased civil employees ... 141, 142
Fidelity companies, bonds ... 125
Municipal treasurers deputies of provincial treasurer, compensation, approval—sec. 22 ... 21

Treasurers, municipal: Page.
Accounts—
Audit of—secs. 46, 72 ... 36, 37, 45
Keeping of—sec. 21 (*b*) ... 20
Monthly—sec. 18 (*l*) ... 18
Vouchers—sec. 18 (*l*) ... 18
Acting in dual capacity, bonds ... 125
Age requirement—sec. 14 (*c*) ... 13
Annual statements—sec. 46 ... 36, 37
Appointment of—sec. 18 (*l*) ... 18
Blank books, forms, etc., purchase of—sec. 103 ... 53, 54
Boards of assessors, members of—sec. 49 (*a*) ... 38
Boards on enrollment or exclusion of electors, members of—sec. 9 (*b*) ... 10
Bonds—sec. 17 ... 14
In general ... 125
Proceedings on—sec. 72 ... 46
Books, receipts, etc., production of—sec. 46 ... 36
Cattle registration, etc., duties and powers ... 127–135
Cedulas collected by, when, percentage—(sec. 9 (*b*) of P. G. A.) ... 83
Civil service—sec. 18 (*l*) ... 18
Clearance from Auditor before leaving Islands—(Note 4 to sec. 3 and note to sec. 5 of P. G. A.) ... 66, 72
Consolidated municipalities, audit of accounts—Note 1 to sec. 4 (*b*) ... 5
Custodian of municipal property, record—sec. 21 (*f*) ... 20
Defalcations by—sec. 72 ... 45, 46
Deputies of provincial treasurers, additional compensation—sec. 22 ... 20, 21
Bonds—(sec. 9 (*b*) of P. G. A.) ... 83
Duties—sec. 21 ... 19, 20
Fines paid to—sec. 18 (*h*) ... 16
(Note 17 to sec. 7 of P. G. A.) ... 81
Funds, deposit, etc.—secs. 21 (*e*), 72 ... 20, 45
Inspection of offices of—sec. 72 ... 45
(Sec. 16 of P. G. A.) ... 110
Malversation of funds—sec. 21 (*e*) ... 20
Officers or employees indebted to Government, withholding of pay—Note to sec. 17 ... 14
Offices of, location—sec. 21 (*e*) ... 20
Payments by—sec. 21 (*b*), (*d*) ... 20
Public auctions, assistance by—sec. 18 (*f*) ... 16
Qualifications—sec. 14 (*c*) ... 13
Receipts, issue of—sec. 21 (*a*) ... 19
Receipts of turned-over property—sec. 27 ... 22
Removal of—sec. 18 (*l*) ... 18
Reports to Auditor—sec. 18 (*l*) ... 18
Safe or strong box—sec. 21 (*e*) ... 20
Salaries of, fixed by provincial board—sec. 22 ... 20
Seizure of office—sec. 72 ... 45
Statements of receipts and expenditures—sec. 21 (*c*) ... 20
Supplies, purchase of, certificate—Note 2 to sec. 39 (*c*) ... 25
Sureties of, notice to, of seizure of office—sec. 72 ... 45
Suspensions of—sec. 72 ... 45
Taxes collected turned over—secs. 70, 72 ... 44, 45
Taxes, collection of—secs. 48, 69, 70 ... 38, 44, 45

Page.

Treasurers, municipal—Continued.
Taxpayers, list of, prepared by—sec. 67 ... 44
Unlawful expenditure of money—sec. 46 ... 37
Vouchers—sec. 18 (*l*) ... 18
Warrants—secs. 18 (*d*), 20 (*b*), 21 (*b*), (*d*) ... 15, 20
(*See also* Officers, municipal.)
Treasurers, provincial:
Assessments, reduction—Notes 1 and 2 to sec. 49 (*a*) ... 38, 39
Bonds of municipal officers—sec. 17 ... 14
Cart and sledge tax, part of proceeds paid to—sec. 43 (*j*) ... 35
Consolidated municipalities, audit of accounts, etc.—Note 1 to sec. 4 (*b*) ... 5
Councils, municipal—
Annual reports—sec. 47 (*e*), (*f*) ... 37
Office for collection of taxes provided by—sec. 73 ... 46
Estimates of revenues, shortage in—sec. 47 (*f*) ... 37
Expenditures not provided for, authorization—sec. 47 (*g*) ... 38
Funds, municipal—
Deposited with, when—sec. 21 (*e*) ... 20
Turning over to municipal treasurers—sec. 72 ... 45
Presidents, municipal—
Assistance by—sec. 18 (*e*) ... 15
Notice to—sec. 72 ... 45
Seized municipal funds—sec. 72 ... 45
Taxes—
Collection of—secs. 48, 69, 72 ... 38, 44, 45
Delinquent, seizure of property—sec. 75 ... 46
Receipts for—sec. 72 ... 45
Sales for. (*See* Tax sales.)
Time for payment, proclamation—sec. 74 ... 46
Turning over—secs. 70–72 ... 44, 45
Uncollected, account—sec. 71 (*b*) ... 44
Taxpayers—
Delinquent, record of—sec. 75 ... 46
Lists of, transmitted to—sec. 67 ... 44
Record of, kept by—sec. 66 ... 43, 44
Treasurers, municipal—
Annual statements—sec. 46 ... 36, 37
Appointment of—sec. 18 (*l*) ... 18
Defalcations by, notice to fiscal—sec. 72 ... 46
Deposit of funds by, with—sec. 21 (*e*) ... 20
Deputies of, may be, compensation—sec. 22 ... 20, 21
Malversation of funds, report to fiscals by—sec. 21 (*e*) ... 20
Seizure of office—sec. 72 ... 45
Statement of receipts and expenditures, copy to—sec. 21 (*c*) ... 20
Suspensions of—sec. 72 ... 45
Unlawful expenditure of money—sec. 46 ... 37
Tuition fees—sec. 43 (*g*) ... 35
United States Government, lands, buildings, etc., tax exemption—sec. 43 (*a*) ... 33
Vacancies:
Board of election judges—sec. 10 ... 10
Councilors—sec. 39 (*b*) ... 24
Declared by councils, when—sec. 25 ... 22

Vacancies—Continued. Page.
Nonelective offices—sec. 18 (*m*) 18
Temporary—sec. 39 (*b*) 24
Vice-presidents—sec. 39 (*b*) 24
Vaccination:
Act providing for, and regulating 177–179
Municipal boards of health 162
Rooms for—Note 1 to sec. 39 (*e*) 25
Vagrancy—sec. 39 (*y*) 27
Valuation. (*See* Assessments.)
Vessels:
Documenting, registering, etc 170
Entering ports, report to presidents—Note to sec. 18 (*e*) 15, 16
Viaducts—sec. 39 (*k*) 26
Vice-presidents, municipal:
Barrios or districts assigned to each—sec. 19 (*c*) 19
Boards on enrollment or exclusion of electors, members of—sec. 9 (*b*) 10
Conventions for election of provincial governors—(sec. 4 of P. G. A.) 70
Councils to elect, when—sec. 19 (*b*) 18, 19
Ex officio members of councils—sec. 19 (*c*) 19
Permanent vacancy in office of president—sec. 19 (*b*) 18
Powers and duties in general—sec. 19 18, 19
Qualifications—sec. 14 12, 13
Salary when acting as presidents—sec. 22 (*e*) 21
Substitutes for presidents—sec. 19 (*a*) 18
Symbol of office—sec. 19 (*d*) 19
Terms of office—sec. 3 4
Traveling expenses—(sec. 4 of P. G. A.) 71
Vacancies, how filled—sec. 39 (*b*) 24
Without compensation, exception—sec. 22 (*f*) 21
(*See also* Councils, municipal; Officers, municipal.)
Vote, persons deprived of right to—sec. 8 (*b*) 7
Voters, votes and voting. (*See* Elections; Electors.)
Warrants—secs. 18 (*d*), 20 (*b*), 21 (*b*), (*d*) 15, 19, 20
Water-closets—sec. 39 (*o*) 27
Water-power rights, granting of, reserved to the Commission 146
Waters, territorial, disputes as to jurisdiction over—sec. 43 (*c*) 34
Waterworks—Note to sec. 39 (*l*), and sec. 40 (*g*) 26, 30
Weather Bureau stations, rooms for—Note 2 to sec. 39 (*e*) 25, 26
Weights and measures, inspection—sec. 39 (*cc*) 28
Wharves—secs. 39 (*j*), 40 (*e*), 43 (*e*) 26, 30, 34
Wheels, purchase of, by provincial boards—(Note 1 to sec. 13 (*d*) of P. G. A.) 99
Witnesses, board of assessors' power to summon—sec. 52 41

PROVINCIAL GOVERNMENT ACT.[1]

Accountability:
Arms captured or seized by Constabulary—Note 6 to sec. 7 75, 76
Iron sheets for suppression of locusts—Note 17 to sec. 7 81
Public property—sec. 10 94
Rice-sale moneys—Note 3 to sec. 9 (*g*) 91, 92

[1] The letters "M. C." signify Municipal Code.

Page.

Accounts:
Clerks of courts, examination—Note 10 to sec. 11 ... 98
Copies to Auditor and Treasurer—sec. 9 (*g*) ... 91
Failure to render, penalty—Note 2 to sec. 9 (*f*) ... 91
Manner of keeping—sec. 16 ... 110
Rendering of—Note 2 to sec. 9 (*g*) ... 91
Sales of draft animals—Note 3 to sec. 13 (*q*) ... 108
Treasurers, provincial—sec. 9 (*f*) ... 88
Act, date of original enactment—sec. 23 ... 117
Agricultural pests, suppression of—sec. 13 (*k*) ... 103
Animals, draft. (*See* Draft cattle.)
Appeals:
Adequacy of weather station rooms—Note to sec. 13 (*b*) ... 99
Apportionment of assets of municipalities—Note to sec. 13 (*i*) ... 102
Criminal cases—sec. 11 ... 95
Habeas corpus—Note 8 to sec. 11 ... 98
Ordinances, in general (sec. 41 of M. C.) ... 32
Regulating processions, etc.—Note to sec. 13 (*j*) ... 103
Tax—sec. 17 ... 111, 112
Appointments:
Notice of—Note 7 to sec. 3 ... 67
Preferences in selection—Note 7 to sec. 3 ... 67
Resolution of provincial board—Note 13 to sec. 3, sec. 7 ... 68, 74
Temporary—secs. 19, 21 ... 112, 116
Vacancies—sec. 21 ... 116
Architect, Insular, school buildings, plans and specifications—sec. 10 ... 93
Arms. (*See* Firearms.)
Arms and ammunition, distribution to police—Note 1 to sec. 7 ... 74
Arms, issue of permits—Note 2 to sec. 7 ... 74
Arms, persons in, ineligible to office—sec. 3 ... 65
Army, aid in suppressing disorders—sec. 7 ... 73
Assessments:
Listing and valuation of real estate (secs. 54 (*a*), 56, 57 of M. C.) ... 41
Extension of time for completion—sec. 13½ ... 109
Provisions of Municipal Code applicable—sec. 17 ... 112
Reduction of (Notes 1 and 2 to sec. 49 (*a*) of M. C.) ... 38, 39
Supervision of—sec. 9 (*a*) ... 83
Assessors, board of, completion of valuation, extension—sec. 13½ ... 109
Attorney-General, supervision over fiscals—sec. 11 and notes ... 95, 96
Auditor, Insular:
Accounts—
Clerks of court—Note 10 to sec. 11 ... 98
Treasurers, provincial—sec. 9 (*g*) ... 91
Bonded officers, clearance—Note 4 to sec. 3 and note to sec. 5 ... 66, 72
Contracts, copies of, forwarded to—sec. 10 ... 94
Decisions upon questions of payments—Note 6 to sec. 3 ... 66
Payment of rewards, certification of, by—Note 5 to sec. 7 ... 75
Persons illegally employed, authority—Note 13 to sec. 3 ... 68, 69
Reports to—sec. 16 ... 111
Treasurers, provincial—
Accounts—secs. 9 (*f*) and notes, 9 (*g*) and notes, 16 ... 89–92, 110
Deceased, settlement of accounts—sec. 16 ... 110
Defalcations by, examination of accounts—sec. 16 ... 110
Sales of draft animals, accounts—Note 3 to sec. 13 (*q*) ... 108

Auditor, Insular—Continued. Page.
Warrants, suspensions of payment—sec. 13 (*g*) 101
Auxiliary justices. (*See* Justices of the peace.)
Banks, deposits in—sec. 13 (*h*) 101
Bids. (*See* Contracts.)
Boards, locust. (*See* Locust boards.)
Boards, provincial:
Agricultural pests, suppression of—sec. 13 (*k*) 103
Assessments—
Reduction of (Notes 1 and 2 to sec. 49 (*a*) of M. C.) 38, 39
Time for completion extended—sec. 13½ 109
Barrios incorporated, class (sec. 4 (*d*) of M. C.) 6
Boundary disputes (sec. 1 (*a*) of M. C.) 3
Buildings, provincial—secs. 13 (*b*), 25 ..... 99, 117
Carabaos, sale of—Note 3 to sec. 13 (*q*) 108, 109
Carts and sledges, provisions prohibiting use—(sec. 43 (*j*) of M. C.) .. 36
Extension of time—Note 2 to sec. 13 (*c*) 100
Suspension by Governor-General—(Note 2 to sec. 43 (*j*) of M. C.) 36
Wheels, purchase of—Note 1 to sec. 13 (*d*) 99
Cattle registration, etc. 127–135
Cedula tax, delinquents—Note to sec. 9 (*d*) 87
Charter of vessel by—sec. 4 71
Constituted, how—sec. 12 98
Contracts—
Advertisement for bids—sec. 15 109
Approval of—secs. 10, 13 (*d*) 93, 99
Court-houses—sec. 13 (*b*) 99
Draft cattle, purchase for breeding—Note 2 to sec. 13 (*q*) 107, 108
Duties of—sec. 13 and notes 99–109
Elections, municipal—
Hours of, extended by—(sec. 11 (*h*) of M. C.) 11
Investigation of results by—(Sec. 13 (*b*) of M. C.) 12
Irregularities in (sec. 13 (*b*) of M. C.) 12
Place of, designation (sec. 10 of M. C.) 10
Postponement of (Note 2 to sec. 9 (*a*) of M. C.) 9
Special (sec. 13 (*b*) of M. C.) 12
Examiner of Insular Treasurer as member—Note 1 to sec 16 111
Franchises, electric railways, etc. 143–147
Hours of labor—sec. 13 (*l*) 103
Investigation of charges against municipal officers—Notes 15 and 16 to sec. 7 ..... 79, 80
Jails, provincial—Notes 9 and 12 to secs. 7, 13 (*b*) 76–78, 99
Justices of the peace—
Investigation of charges against—Note 15 to sec 7 79
Nominations by board 149, 150
Land tax, rate—sec. 13 (*a*), (*i*) 99, 102
Launches, nonofficial passengers and freight—Note 1 to sec. 13 (*q*) 107
Loans to municipalities—
School purposes—sec. 13 (*nn*) 106
Suppression of diseases—Note 1 to sec. 13 (*g*) 101
Locusts, suppression of—Note to sec. 13 (*k*) 103
Meetings—sec. 13 (*j*) 103
Members of—sec. 12 98
Minutes of meetings—sec. 12 99

Boards, provincial—Continued. Page.
Municipal councils—
Disputes, jurisdiction over waters—(sec. 43 (c) of M. C.) 34
Expulsion of members, approval—(sec. 32 of M. C.) 23
Increase or decrease of land tax, consent to—(sec. 47 (h) of M. C.) 38
Municipal officers—
Resignations, approval of—(sec. 25 of M. C.) 22
Suspended, investigation of charges—Notes 15 and 16 to sec. 7 79
Vacancies, temporary, filling of—(sec. 39 (b) of M. C.) 24
Municipal ordinances. (*See* Ordinances, municipal.)
Municipal police, uniforms for—Note 3 to sec. 13 (g) 101
Municipalities consolidated, etc., apportionment of assets—Note to sec. 13 (i) 102
Official Gazette, subscriptions—(Note 3 to sec. 39 (c) of M. C.) 25
Organization committees—
Chairmen, appointment of—(Note 2 to sec. 9 (a) of M. C.) 9
Members excused from service—(Note 2 to sec. 9 (a) of M. C.) 9
Plans and specifications submitted to—sec. 10 93
Presidents, municipal, meetings of—sec. 44 and notes 121, 122
Prisoners, provincial—
Feeding of—Notes 9–11 to sec. 7 ..... 76, 77
Work on roads—Note 12 to sec. 7 78
Property destroyed, payment for—Note 1 to sec. 13 (g) 101
Pupils to Manila for secondary instruction—sec. 13 (n) 104
Railway and other franchises 143–147
Reconcentration of residents—Note 3 to sec. 7 75
Reports to—sec. 10 93
Requisitions for supplies—sec. 13 (p) 106
Resolutions authorizing employment of clerks, etc.—
Fiscals' offices—sec. 11 96
Governors' offices—sec. 7 74
Required prior to appointment—Note 13 to sec. 3 68
Secretaries' offices—sec. 8 82
Supervisors' offices—sec. 10 93
Treasurers' offices—sec. 9 (c) 84
Rewards—Note 2 to sec. 3, and notes 4 and 5 to sec. 7 ..... 66, 75
Rice, purchase of, by—Note 2 to sec. 13 (g) 101
Road funds, municipal roads—Note 3 to sec. 13 (c) 100
Roads, boundary agreements—sec. 13 (e) 100
Roads, bridges, and ferries—secs. 10, 13 (d) 93, 99
Roads, improved, designation—(sec. 43 (j) of M. C.) 35, 36
Rooms for division superintendents—sec. 13 (o) 106
Weather stations—Note to sec. 13 (b) 99
Safes or vaults—sec. 13 (c) 99
Salaries, order of payment—sec. 13 (g) 100
Sanitary inspectors 166
School buildings—sec. 13 (n) 104
Seals of provinces—sec. 13 (m) 104
Secretaries of—sec. 12 99
Subpœnas, authority to issue—Note 16 to sec. 7 ..... 79, 80
Suits—sec. 13 (f) 100
Supplies, emergency purchases—Note 1 to sec. 13 (p) 106
Surveys and examinations—sec. 13 (q) 107

Boards, provincial—Continued. Page.
Tax levy—sec. 13 (*a*), (*i*) 99, 102
Taxation, rate fixed by—sec. 13 (*a*), (*i*) 99, 102
Tax appeals, boards of—(sec. 59 (*a*) of M. C.) 42
Teachers as temporary members of. (*See* Act 1346.)
Treasurers, municipal—
Appointment of—(sec. 18 (*l*) of M. C.) 18
Removal of—(sec. 18 (*l*) of M. C.) 18
Salaries of, fixed by—(sec. 22 of M. C.) 20, 21
Suspension of, notice to—(sec. 72 of M. C.) 45
Treasurers, provincial—
Accounts—sec. 9 (*f*) 89
Count of cash—sec. 9 (*f*) 89, 90
Deposits in banks, authority—sec. 13 (*h*) 101, 102
Vaults or safes for—sec. 13 (*c*) 99
Uniforms for municipal police—Note 3 to sec. 13 (*g*) 101
Warrants, issue of—sec. 13 (*g*) 100, 101
Water-power rights, granting reserved to Commission 146
Weather station rooms furnished by—Note to sec. 13 (*b*) 99
Wheels, purchase and sale of—Note 1 to sec. 13 (*d*) 99
Witnesses, authority to summon—Note 16 to sec. 7 ..... 79, 80
Boards, school. (*See* School boards.)
Boats, documenting, registering, etc. 170
Bonds and bonded officers:
Application blanks 126
Applications for 125
Arms for municipal police—Note 1 to sec. 7 74
Clearances of—Note 4 to sec. 3 and note to sec. 5 ..... 67, 72
Collections from bonded employees 125
Custodians of moneys—Note 3 to sec. 3 66
Discharge of bonded official employees 126
In general 125
Increased or decreased—Note 5 to sec. 3 66
Municipal treasurers as deputies—sec. 9 (*b*) 83
Reimbursement to Government 126
Statements by Chiefs of Bureaus and Offices 126
Suits on—Note 1 to sec. 11, sec. 16 ..... 96, 110
Supervisors—sec. 10 94
Sureties' liability 126
Treasurers, provincial—secs. 5, 16 ..... 71, 110
Boundary roads, agreement—sec. 13 (*e*) 100
Branding, etc., of large cattle 127–135
Brigandage, suppression of—sec. 7 and note 7 ..... 73, 76
Brigands. (*See* Ladrones.)
Buildings, provincial—secs. 13 (*b*), 25 ..... 99, 117
Buildings, public, supervision over—sec. 10 93
Carabaos, purchase and sale—Notes 2, 3 to sec. 13 (*q*) 107–109
Carts and sledges, prohibited use of—(Sec. 43 (*j*) of M. C.) 35, 36
Extension of time—Note 2 to sec. 13 (*c*) 100
Suspension of—(Note 2 to sec. 43 (*j*) of M. C.) 36
Wheels, purchase and sale of—Note 1 to sec. 13 (*d*) 99
Cattle, draft. (*See* Draft cattle.)
Cattle Registration Act 127–135

Page.
Cedulas and cedula tax:
Apportionment of proceeds—Note 2 to sec. 18 ... 115
Delinquent payers, imprisonment, labor—Note to sec. 9 (*d*) ... 87, 88
Enforcing payment—Note to sec. 9 (*d*) ... 87
Provisions regulating—Note to secs. 26–38 ... 118, 119
Checks, government, cashing of—Note 1 to sec. 9 (*e*) ... 88
Civil Service Act:
Officers selected under—sec. 5 ... 71
Supervisor, clerks and employees of—sec. 10 ... 93
Treasurers, provincial, deputies and clerks of—sec. 9 (*e*) ... 84
Civil supply store, right to purchase from—Note 12 to sec. 3 ... 68
Establishment—Note 12 to sec. 3 ... 68
Clearances of bonded officers—Note 4 to sec. 3 and note to sec. 5 ... 66, 72
Clerks of First Instance. (*See* Courts of First Instance.)
Commanding General, request to, for troops—sec. 7 ... 73
Commercial registers ... 169, 170
Commission, Philippine:
Appointments by and with consent of—secs. 4, 5, 21, and note 17 to sec. 7 ... 71, 80, 116, 165
Fiscals' reports—sec. 11 ... 96
Franchises—
Local ... 143–147
Special ... 147
Oaths, administration of, by members of—sec. 39 ... 119
Reconcentration of residents—Note 3 to sec. 7 ... 75
Removals and reinstatements by—sec. 7 ... 73
Removals, consent and approval—sec. 19 ... 116
Suspensions of municipal officers—sec. 7 ... 73
Concentration of residents—Note 3 to sec. 7 ... 75
Constabulary, Philippines:
Arms captured by, accountability—Note 6 to sec. 7 ... 75, 76
Call upon, by provincial governors—sec. 7 and note 7 ... 73, 76
Chief of—
Arms for municipal police—Note 1 to sec. 7 ... 74
Firearm permits, issue of—Note 2 to sec. 7 ... 74
Rewards, authority to offer—Note 4 to sec. 7 ... 75
Civil supply store—Note 12 to sec. 3 ... 68
Firearm licenses, issue by inspectors—Note 2 to sec. 7 ... 74
Officers and men, violations of law, etc., by—Note 7 to sec. 7 ... 76
Ordinances, municipal, enforcement of—Note 8 to sec. 7 ... 76
Police, municipal, placed under, when—Note 20 to sec. 7 ... 82
Prisoners, expenses of escort, payment—Note 14 to sec. 7 ... 79
Senior inspectors—
Call upon—sec. 7 and note 7 ... 73, 76
Custodians of jails—Note 13 to sec. 7 ... 78
Guard for governors, etc., furnished by—Note 7 to sec. 7 ... 76
Police, municipal—
Disarming of—Note 1 to sec. 7 ... 74
Misconduct, etc., report—Note 19 to sec. 7 ... 81, 82
Placed under—Note 20 to sec. 7 ... 82
Supply store, sales—Note 2 to sec. 13 (*p*) ... 106, 107
Consulting Engineer:
Supervision by—Note 3 to sec. 10 ... 95
Surveys and examinations, approval—sec. 13 (*q*) ... 107

Contagious diseases. (*See* Suppression of diseases.) Page.
Contents, table of XII
Contracts:
Advertisement for bids—sec. 15 109
Approval or rejection—secs. 13 (*d*), 15 ..... 99, 109
Certificate by treasurer—sec. 14 109
Copies forwarded to Auditor—sec. 10 94
Feeding prisoners—Notes 10 and 11 to sec. 7 77
Letting of, approval—sec. 10 93
Payments for—sec. 10 93
Reservation of funds for—sec. 14 109
Conventions of municipal presidents—sec. 44 and notes 121, 122
Conveyance, etc., of large cattle 127–135
Councilors, municipal:
Bonds for arms of municipal police—Note 1 to sec. 7 74
Electors of provincial governors—sec. 4 70
Councils, municipal, legal advisers—sec. 11 95
Court-houses—sec. 13 (*b*) 99
Custody of 172
Courts of First Instance:
Appointment of sheriffs by 171
Calendar of prisoners sent to—Note 12 to sec. 7 77
Clerks of—
Examination of accounts—Note 10 to sec. 11 98
Moneys, deposit of—Note 2 to sec. 9 (*e*) 88
Fiscals, representation before—Note 6 to sec. 11 97
Sessions, attendance by provincial governor—sec. 7 72
Crimes, preliminary investigations of 151–153
Criminal cases, prosecution of—sec. 11 95
Criminal investigations, fiscals—Note 9 to sec. 11 98
Criminal proceedings, provincial officers—sec. 19 116
Currency, Philippine:
Exchange of—Note 3 to sec. 9 (*e*) 88, 89
Salaries fixed in—Note 1 to sec. 18 113
Custody of court-houses and public property 172
Deaths, sudden, investigation of 166
Deceased civil employees' estates 141, 142
Defalcations:
Reimbursement to provinces—Note 3 to sec. 16 111
Treasurers, provincial—sec. 16 110
Deposits:
In bank—sec. 13 (*h*) 101, 102
In general—sec. 9 (*f*) and note 2 ..... 89, 90
Deputies of Insular Treasurer. (*See* Treasurer, Insular, examiners.)
Diseases, suppression of, loans to municipalities—Note 1 to sec. 13 (*g*) 101
Disorders, suppression of—sec. 7 and note 7 ..... 73, 76
Division superintendents:
Duties—Note to sec. 13 (*n*) 104, 105
Rooms for—sec. 13 (*o*) 106
School buildings, plans and specifications—sec. 10 93
Draft cattle:
Purchase of, for breeding purposes—Note 2 to sec. 13 (*q*) 107, 108
Sale of—Note 3 to sec. 13 (*q*) 108, 109
Education, Bureau of, establishment—Note to sec. 13 (*n*) 104

Page.
Education, General Superintendent of. (*See* General Superintendent of Education.)
Election of provincial governors—sec. 4 ... 70, 71
Electric railway, power, and other franchises ... 143–147
Eminent domain—sec. 20 ... 116, 137–139
Employees, civil, deceased, estates of ... 141, 142
Employees, provincial:
Absences, record of—Note 8 to sec. 3 ... 67
Attendance of, record—Note 8 to sec. 3 ... 67
Civil supply store branches, purchases from—Note 12 to sec. 3 ... 68
Governor's office—sec. 7 ... 74
Indebted to Government, withholding of pay—(Note to sec. 17 of M. C.) ... 14
Ineligibility for municipal offices—(sec. 15 of M. C.) ... 13
Medical attendance at remote points—Note 10 to sec. 3 ... 67
Notice of appointments, promotions, transfers, etc.—Note 7 to sec. 3 ... 67
Persons illegally employed, salaries, responsibility—Note 13 to sec. 3 ... 68
Salaries—
After arrival at Manila, how paid—Note 16 to sec. 3 ... 69
Reductions and deductions—Note 9 to sec. 3 ... 67
Temporary absences, substitutes—Note 1 to sec. 21 ... 116
Traveling expenses—sec. 41 and note and sec. 42 ... 120, 121
From Manila to point of duty—Note 15 to sec. 3 ... 69
Transfer from one point to another—Note 15 to sec. 3 ... 69
Enactment of Act, date of—sec. 23 ... 117
Engineer, Consulting. (*See* Consulting Engineer.)
Engineering, Bureau of, supervision over supervisors—Note 3 to sec. 10 ... 95
English language, basis of instruction—Note to sec. 13 (*n*) ... 105
Escort and transportation expense, prisoners ... 175
Estates of deceased civil employees ... 141, 142
Examiners of Insular Treasurer. (*See* Treasurer, Insular.)
Examiners of title, acting—Note 4 to sec. 11 ... 97
Executive Secretary, requisitions for supplies—Note 2 to sec. 10, sec. 13 (*p*) ... 94, 106
Expropriation—sec. 20 ... 116
By railroads ... 137–139
Extra compensation prohibited, exception—Note 1 to sec. 3 ... 65, 66
Fidelity companies, bonds ... 125
Firearm permits, issue of—Note 2 to sec. 7 ... 74
Firearms:
Captured or seized, accountability—Note 6 to sec. 7 ... 75, 76
Unlawful possession of, penalty—Note 2 to sec. 7 ... 75
First Instance. (*See* Court of First Instance.)
Fiscals, provincial:
Absence, etc.—sec. 11 ... 96
Appeals—sec. 11 ... 95
Appointment—sec. 5 ... 71
Assistance to, and by—Notes 1 and 3 to sec. 11 ... 96
Assistance to Bureau of Forestry—Note 5 to sec. 11 ... 97
Clerks of court, examination of accounts—Note 10 to sec. 11 ... 98
Councils, municipal—
Advice to—sec. 11 ... 95
Questions submitted by—(secs. 40 (*d*), 41 of M. C.) ... 29, 32

Fiscals, provincial—Continued. Page.
Court officers—Note 6 to sec. 11 97
Crimes, investigation of—Note 9 to sec. 11 98
Criminal cases—sec. 11 95
Deaths, sudden, investigation of 166
Deputies and clerks—sec. 11 96
Detail to other provinces—Note 7 to sec. 11 97
Duties and powers—sec. 11 and notes 95–98
Examiners of titles, additional compensation as—Note 4 to sec. 11 97
Funds, municipal, irregularities—(sec. 13 (*c*) of M. C.) 12
Habeas corpus, appeals—Note 8 to sec. 11 98
Internal Revenue Law violations—Note to sec. 9 (*d*) 84
Lawyers to aid—Note 3 to sec. 11 96
Legal advice by—Note 1 to sec. 9 (*h*), sec. 11 ..... 92, 95
Malversation of municipal funds, report to—(sec. 21 (*e*) of M. C.) 20
Municipalities, unlawful expenditures—(sec. 46 of M. C.) 37
Oaths administered by—Note 9 to sec. 11 98
Officers, municipal, suits against—sec. 7 73
Opinions—sec. 11 95
Opinions of Attorney-General—Note 2 to sec. 11 96
Ordinances, opinions as to validity—(sec. 41 of M. C.) 32
Presidents, municipal, advice to, by—sec. 11 95
Qualifications of—sec. 5 71
Reports—sec. 11 ..... 95, 96
Representation before courts—Note 6 to sec. 11 97
Rules for—sec. 11 95
Subpoenas, power to issue—Note 9 to sec. 11 98
Suits—secs. 11, 13 (*f*) 95, 100
Supervision over—sec. 11 95
Supreme Court—sec. 11 95
Temporary fiscals—sec. 11 96
Treasurers, municipal, defalcations by—(sec. 72 of M. C.) 46
Treasurers, provincial, failure to turn over taxes—(sec. 71 (*a*)–(*c*) of M. C.) 44
Witnesses, power to summon—Note 9 to sec. 11 98
(*See also* Officers, provincial.)
Forest taxes—sec. 18 ..... 112, 113
Franchises, electric railway, power, telephone, etc 143–147
Freight, nonofficial, carriage on launches—Note 1 to sec. 13 (*q*) 107
Funds, provincial:
Custody of—sec. 9 (*e*) 88
Deposit of—sec. 13 (*h*) 101, 102
General Superintendent of Education:
School buildings, approval of plans—sec. 10 93
Secondary schools, supervision over—sec. 13 (*n*) 104
Powers and duties—Note 1 to sec. 13 (*n*) 104, 105
Governments, provincial:
Attorney-General to represent, when—sec. 11 95
Corporate bodies—sec. 2 65
Eminent domain—sec. 20 116
Institution, organization, and maintenance—sec. 1 65
Internal-revenue taxes, apportionment of proceeds—Note 2 to sec. 18 115
Lands and buildings of, tax exemption—(sec. 43 (*a*) of M. C.) 33

Governments, provincial—Continued. Page.
Losses by defalcations, reimbursement—Note 3 to sec. 16 ... 111
Powers—sec. 2 ... 65
Representation before courts—sec. 11 ... 95
Sales to, by Constabulary supply store—Note 2 to sec. 13 (*p*) ... 106, 107
Seals of—sec. 2 ... 65
Suits—sec. 13 (*f*) ... 100
Governor-General:
Appeals to—
Apportionment of municipal assets—Note to sec. 13 (*i*) ... 102
Ordinances—(sec. 41 of M. C.) ... 32
Appointments by—
Governors, provincial—secs. 4, 8, 21 ... 71, 83, 116
Justices ... 149, 150
Locust boards, agriculturist members—Note 17 to sec. 7 ... 80
Officers, provincial—secs. 4, 5 ... 71
Temporary appointments—secs. 19, 21 ... 116
Presidents of health boards ... 165
Registers of deeds ... 169
Auxiliary justices, designation of ... 150
Bonds increased or diminished, approval—Note 5 to sec. 3 ... 66
Call for troops—sec. 7 ... 73
Constabulary, violations of duty reported to—Note 7 to sec. 7 ... 76
Deductions from salary or suspensions, approval—Note 9 to sec. 3 ... 67
Disarming of municipal police—Note 1 to sec. 7 ... 74
Elections of provincial governors—sec. 4 ... 70, 71
Emergency purchases—Note 1 to sec. 13 (*p*) ... 106
Examiners of Insular Treasurer, additional duties—sec. 16 ... 111
Firearm permits, approval of—Note 2 to sec. 7 ... 74
Galvanized-iron sheets for suppression of locusts—Note 17 to sec. 7 ... 81
Jails placed under Constabulary—Note 13 to sec. 7 ... 78
Justices of the peace, suspension, notice to—Note 15 to sec. 7 ... 79
Medical attendance at remote points—Note 10 to sec. 3 ... 67
Medical attendance, injuries in line of duty—Note 11 to sec. 3 ... 68
Officers, municipal—
Permission to leave province—sec. 40 ... 120
Reinstatements or removals—Note 15 to sec. 7 ... 79
Removed, disqualified from office—Note 16 to sec. 7 ... 80
Suspension of—secs. 7, 19 ... 73, 115, 116
Temporary absences, substitutes—Note 2 to sec. 21 ... 117
Ordinances, municipal, enforcement by Constabulary—Note 8 to sec. 7 ... 76
Police, municipal—
Distribution of arms to, approval—Note 1 to sec. 7 ... 74
Placed under Constabulary—Note 20 to sec. 7 ... 82
Reconcentration of residents—Note 3 to sec. 7 ... 75
Removals by—sec. 19 ... 79, 115, 116
Reports to—secs. 7, 11 ... 73, 96
Rewards, authority to offer—Note 4 to sec. 7 ... 75
Rewards, payment of—Note 2 to sec. 3 ... 66
Sale of draft animals, regulations—Note 3 to sec. 13 (*q*) ... 108
Suspensions by—secs. 7, 19 ... 73, 115, 116
Treasurers, provincial, failure to render accounts—Note 1 to sec. 9 (*g*) 91
Weather station rooms, adequacy—Note to sec. 13 (*b*) ... 99

Governors, provincial: Page.
Acting, who shall be—sec. 8 ... 83
Acts of, attestation and record—sec. 8 ... 82
Appointment, when—sec. 4 ... 71
Assistants, clerks, etc., employment—sec. 7 ... 74
Badge of office—sec. 25 ... 118
Boards, provincial, special meetings—sec. 13 (*j*) ... 103
Bonds as sheriffs ... 171
Certificates of election by—(sec. 13 (*b*) of M. C.) ... 12
Chief executives—sec. 7 ... 72
Complaints, hearing of—sec. 7 ... 73
Constabulary, calls upon, by—Note 7 to sec. 7 ... 76
Constabulary officers and men, violations of duty—Note 7 to sec. 7 ... 76
Continuance in office—sec. 4 ... 71
Councils, municipal, alienation of property by—(sec. 40 (*c*) of M. C.) ... 29
Courts of First Instance, sessions attended by—sec. 7 ... 72
Delegation of power—sec. 8 ... 83
Disorders, sedition, conspiracy, etc., call for help—sec. 7 and note 7 ... 73, 76
Dockets furnished to presidents—(sec. 18 (*j*) of M. C.) ... 17
Duties and powers—sec. 7 and notes ... 72, 82
Elections, municipal, blank ballots—(sec. 11 (*b*) of M. C.) ... 11
Elections of. (*See* Elections.)
Enforcement of laws—sec. 7 ... 72
Entertainment of judges of First Instance—sec. 7 ... 72
Failure to give bonds ... 171
Firearm permits, authority to issue—Note 2 to sec. 7 ... 74
Guard for—Note 7 to sec. 7 ... 76
Jails, provincial—
Constabulary in charge under supervision of—Note 13 to sec. 7 ... 78
Custody of—sec. 7 and note 9 ... 73, 76
Duties as to—Notes 9–13 to sec. 7 ... 76–78
Jailers and guards appointed by—sec. 7 and note 9 ... 73, 76
Justices' courts, officers of ... 150
Ladrones, notice of presence—(Note 2 to sec. 18 (*a*) of M. C.) ... 15
Locust boards presided over by—Note 17 to sec. 7 ... 80
Locusts, presence of, notice to—(Note 4 to sec. 18 (*a*) of M. C.) ... 15
Members of committees to count cash of treasurers—sec. 9 (*f*) ... 89, 90
Municipalities—
Complaints in, hearing—sec. 7 ... 73
Visits to, by—sec. 7 ... 73
Oaths, power to administer—note 21 to sec. 7 ... 82
Officers, municipal—
Ladrones, notice of presence of—(Note 2 to sec. 18 (*a*) of M.C.) ... 15
Suits against, ordered by—sec. 7 ... 73
Suspended by, filing of charges—Note 15 to sec. 7 ... 79
Suspension of, by—sec. 7 ... 73
Vacancies, temporary, filling of—(sec. 39 (*b*) of M. C.) ... 24
Orders of, execution of, when police is under Constabulary—(Note 1 to sec. 18 (*a*) of M. C.) ... 14, 15
Ordinances, municipal, enforcement by Constabulary—Note 8 to sec. 7 ... 76
Ordinances, etc., duties and powers as to—(sec. 41 of M. C.) ... 32
Police, municipal—
Arms and ammunition, distribution—Note 1 to sec. 7 ... 74
Authority to place under Constabulary—Note 20 to sec. 7 ... 82

Governors, provincial—Continued. Page.
Police, municipal—Continued.
Control over—sec. 7 ..... 72, 73
Disarming of—Note 1 to sec. 7 74
Suspensions or removals—Note 19 to sec. 7 ..... 81, 82
Presidents, municipal—
Call to suppress ladronism, approval—(sec. 40 (*m*) of M. C.) 31
Reports of, forwarded to—(sec. 18 (*n*) of M. C.) 18
Presidents of provincial boards—secs. 7, 12 ..... 73, 98, 99
Prisoners, custody and feeding—sec. 7 and notes 9–11 ..... 73, 76, 77
Reconcentration of residents—Note 3 to sec. 7 75
Reports by, annual—sec. 7 73
Reports of presidents—(sec. 18 (*n*) of M. C.) 18
Residence of—sec. 25 117
Rewards, authority to offer—Note 4 to sec. 7 75
Secretaries, provincial—
Acting governors—sec. 8 83
Attestation by, of acts of—sec. 8 82
Service of process by—sec. 7 72
Settlement of municipal boundary disputes—(sec. 1 (*a*) of M. C.) 3
Sheriffs—sec. 7 72
In general 171–176
(*See also* Sheriffs.)
Suspensions by—sec. 7 73
Tax appeals, boards of, chairmen—(sec. 59 (*b*) of M. C.) 42
Temporary substitutes, appointment—sec. 8 83
Terms of office—sec. 4 70
Vacancies filled, how—sec. 8 83
Visits to municipalities—sec. 7 73
Warrants drawn by—sec. 13 (*g*) 100
(*See also* Officers, provincial.)
Habeas corpus, appeals—Note 8 to sec. 11 98
Health, provincial boards of:
Act providing for and regulating 165–167
Appointment of presidents 165
Membership 165
Presidents—
Absence or incapacity 166
Appointment of 165
Assignments of, outside of province 167
Duties and powers 166
Opinions of—Note to sec. 13 (*j*) 103
Salaries, how fixed, limitations 165
Property destroyed by order of, payment—Note 1 to sec. 13 (*g*) 101
Salaries, expenses, and subsistence, payment 167
Sanitary inspectors and engineers 166, 167
Supervision by 161
Supervision over 166
Traveling expenses, allowance of 166
High schools—sec. 13 (*n*) 104
Hours of labor, rules—sec. 13 (*l*) 103
Industrial taxes abolished—note 2 to sec. 18 114
Ineligibility to office—sec. 3 65
Exception—Note 18 to sec. 3 70

Page.
Insular Architect. (*See* Architect, Insular.)
Insular Purchasing Agent. (*See* Purchasing Agent.)
Internal revenue:
Cedula taxes—Notes to secs. 18 and 26–38 ..... 115, 118, 119
Stamp taxes—Note 2 to sec. 18 114
Taxes, apportionment and distribution—Note 2 to sec. 18 ..... 114, 115
Treasurers, provincial, duties under—Note to sec. 9 (*d*) 84
Investigation of crimes. (*See* Criminal investigations.)
Jails, provincial:
Buildings for—sec. 13 (*b*) 99
Constabulary to take charge, when—Note 13 to sec. 7 78
Custody of—sec. 7 and note 9 ..... 73, 76
Establishment—Note 9 to sec. 7 76
Fugitives from other provinces—Note 12 to sec. 7 78
Guards, appointment—sec. 7 73
Inspection of—Note 9 to sec. 7 76
Jailers, appointment—sec. 7 73
Management of—Notes 9–13 to sec. 7 76–78
Process, copies of—Note 12 to sec. 7 78
Regulations—Note 12 to sec. 7 77
(*See also* Prisoners.)
Judges of First Instance:
Entertainment of—sec. 7 72
Jails, inspection by—Note 9 to sec. 7 76
Justices of the peace:
Appointment of 149
Auxiliary justices, appointment of 150
Designation by Governor-General 150
Fees, fines, and costs 149
In general 149–153
Jurisdiction 149
New municipalities, designation by Governor-General 150
Nominations by provincial board 149, 150
Officers of justices' courts 150
Preliminary investigations 151–153
Removed, disqualification from office—Note 16 to sec. 7 80
Suspended, investigation of charges—Note 15 to sec. 7 79
Ladrones or brigands. (*See* Municipal Code.)
Land Registration Court, writs of possession, enforcement 175
Land tax:
Proceeds, application of—sec. 13 (*i*) 102
Rate of per cent ad valorem—sec. 13 (*a*), (*i*) 99, 102
Time for payment postponed, when—sec. 13½ 109
Lands, buildings, etc., expropriation by railroads 137–139
Launches, nonofficial passengers and freight—Note 1 to sec. 13 (*q*) 107
Lawlessness, suppression of—sec. 7 and note 7 ..... 73, 76
Licenses for firearms—Note 2 to sec. 7 74
Listing and valuation of real estate. (*See* Assessments.)
Loans to municipalities. (*See* Municipalities.)
Locust boards—Note 17 to sec. 7 ..... 80, 81
Locusts, suppression of:
Assistance by inhabitants, exceptions—Notes 17 and 18 to sec. 7 ..... 80, 81
Measures by provincial boards—Note to sec. 13 (*k*) 103
Mail, official—Note 17 to sec. 3 70

Page.
Manila, pupils to, for secondary instruction—sec. 13 (*n*) 104
Marriage law, the 155–159
Medical attendance:
Constabulary 163
Injuries in line of duty—Note 11 to sec. 3 68
Officers and employees at remote points—Note 10 to sec. 3 67
Meetings of municipal presidents—sec. 44 and note 1 121
Special—Note 2 to sec. 44 122
Minutes of meetings of board—sec. 12 99
Moro Province:
Act No. 5 not affected. (*See* Act 1283, sec. 15.)
Reports by governors, exception—sec. 7 73
Municipal Code, provisions applied—sec. 17 ..... 111, 112
Municipalities:
Consolidated, etc., apportionment of assets—Note to sec. 13 (*i*) 102
Loans to—
School purposes—sec. 13 (*nn*) 106
Suppression of diseases—Note 1 to sec. 13 (*g*) 101
Notaries public:
Oaths, power to administer—Note 1 to sec. 39 120
Powers of—Note 1 to sec. 39 120
Seals of—Note 3 to sec. 39 120
Nueva Vizcayan provinces, sec. 9 (*f*) applied—Note 1 to sec. 9 (*f*) 90
Oath of allegiance, violators of, ineligibility—sec. 3 65
Oaths, administration of:
Fiscals—Note 9 to sec. 11 98
Governors and secretaries, power—Note 21 to sec. 7 82
Notaries public—Note 1 to sec. 39 120
Officers in charge of public works—Note 14 to sec. 3 and note 4 to sec. 39 ..... 69, 120
To public officers and employees free—Note 2 to sec. 39 120
Oaths of office:
Administration of—sec. 39 119
Filing of—sec. 6 72
Form of—sec. 6 72
Members of board of tax appeals—(sec. 60 (*a*), (*b*) of M. C.) 42
Officers, provincial—sec. 6 72
Office, ineligibility to—sec. 3 and note 18 ..... 65, 70
Officers, municipal:
Disqualification from office—Note 16 to sec. 7 80
Locusts, suppression of—Note 17 to sec. 7 80
Reinstatements or removals—Note 15 to sec. 7 79
Suspended—
Charges, investigation—Note 15 to sec. 7 79
Vacancies, filling of—(sec. 39 (*b*) of M. C.) 24
Officers of courts. (*See* Sheriffs.)
Officers, provincial:
Appointment of—secs. 4, 5 71
Bonded—
Clearances from Auditor—Note 4 to sec. 3 and note to sec. 5 ..... 66, 72
Defalcations, reimbursement of losses—Note 3 to sec. 16 111
Temporary absences, designation—Note 3 to sec. 21 117

Officers, provincial—Continued. Page.
Bonds of. (*See* Bonds.)
Criminal proceedings against—sec. 19 116
Extra pay or allowance prohibited—Note 1 to sec. 3 65, 66
Guards for—Note 7 to sec. 7 76
Indebted to Government—(Note to sec. 17 of M. C.) 14
Ineligibility in general—sec. 3 65
Ineligible to municipal offices—(sec. 15 of M. C.) 13
Leaving province without permission—sec. 40 120
Legal advisers of—sec. 11 95
Medical attendance—
At points remote from hospital—Note 10 to sec. 3 67
Injuries in line of duty—Note 11 to sec. 3 68
Oath of office—sec. 6 72
Administration of—sec. 39 119
Offices for—secs. 13 (*b*), 25 99, 117
Official mail of—Note 17 to sec. 3 70
Per diems—Note to sec. 41 121
Promotions—sec. 3 65
Qualifications—sec. 5 71
Rewards for capture of ladrones—Note 2 to sec. 3 66
Salaries—sec. 3 65
After arrival at Manila—Note 16 to sec. 3 69
Supply store, purchases from—Note 12 to sec. 3 68
Suspended, compensation—sec. 19 116
Suspensions and removals—sec. 19 115, 116
Temporary absences—Note 2 to sec. 21 117
Transfer or promotion—sec. 3 65
Traveling expenses—Note 15 to sec. 3, secs. 41, 42, and note 69, 120, 121
Vacancies, filling of—sec. 21 116
Offices consolidated:
Abra—
Secretary and fiscal, treasurer and supervisor—(No. 629).
Subprovince of Ilocos Sur—(No. 1306).
Antique—
Governor to act as secretary—(No. 1269).
Treasurer and supervisor—(No. 628).
Bataan, treasurer and supervisor—(No. 823).
Bohol, treasurer and supervisor—(No. 872).
Cagayan, one fiscal for Cagayan and Isabela—(No. 1295).
Capiz, treasurer and supervisor—(No. 631).
Isabela—
One fiscal for Cagayan and Isabela—(No. 1295).
Treasurer and supervisor—(Nos. 633, 836).
Masbate—
Fiscal, office abolished, and duties performed by fiscal for Fifteenth District—(No. 867, secs. 24, 34).
Governor to act as secretary—(No. 1060).
Treasurer and supervisor—(No. 1060).
Misamis, treasurer and supervisor—(No. 630).
Occidental Negros, treasurer and supervisor—(No. 1282).

Offices consolidated—Continued. Page.
Oriental Negros—
Fiscal, office abolished, duties performed by fiscal of Cebu—(No. 1321).
Treasurer and supervisor—(No. 766).
Romblon—
Fiscal, office abolished, duties performed by fiscal for Fifteenth District—(No. 867, secs. 24, 34).
Treasurer and supervisor—(No. 901).
Surigao, treasurer and supervisor—(No. 815).
Zambales, treasurer and supervisor—(No. 632).
Official mail—Note 17 to sec. 3 70
Opinions of fiscals. (*See* Fiscals, provincial.)
Ordinances, municipal:
Enforcing of, by Constabulary—Note 8 to sec. 7 76
Public health, opinions requested—Note to sec. 13 (*j*) 103
Regulating processions or closing cemeteries—Note to sec. 13 (*j*) 103
Repeal of, appeal—(sec. 41 of M. C.) 32
Passengers and freight, nonofficial—Note 1 to sec. 13 (*q*) 107
(*See also.* Nonofficial passengers.)
Payments:
Decisions by Auditor—Note 6 to sec. 3 66
In rice—Note 2 to sec. 13 (*g*) 101
Property destroyed—Note 1 to sec. 13 (*g*) 101
Salaries—sec. 13 (*g*) 100
Suspension of—sec. 13 (*g*) 101
Warrants—sec. 13 (*g*) 100, 101
Penalties:
Accounts, failure to render—Note 2 to sec. 9 (*f*) 91
Deposit of revenues, failure—Note 2 to sec. 9 (*f*) 90, 91
Firearms, unlawful possession of—Note 2 to sec. 7 75
Locusts, failure to assist in suppression—Note 17 to sec. 7 ..... 80, 81
Mail, unlawful franking of—Note 17 to sec. 3 70
Per diems:
Examiners of Insular Treasurer—Note 2 to sec. 16 111
Fiscals detailed to other provinces—Note 7 to sec. 11 97
Officers, provincial—Note to sec. 41 121
Permits for firearms—Note 2 to sec. 7 74
Persons in arms ineligible to office—sec. 3 65
Pests:
Agricultural. (*See* Agricultural pests.)
Locust. (*See* Locusts.)
Philippine Commission. (*See* Commission, Philippine.)
Philippine currency. (*See* Currency, Philippine.)
Plans and specifications—sec. 10 93
Police, municipal:
Arms and ammunition, distribution to—Note 1 to sec. 7 74
Arms captured or seized by, accountability—Note 6 to sec. 7 76
Control over—sec. 7 ..... 72, 73
Disarming of—Note 1 to sec. 7 74
Placed under Constabulary, when—Note 20 to sec. 7 82
Suspensions and removals—Note 19 to sec. 7 ..... 81, 82
Uniforms for—Note 3 to sec. 13 (*g*) 101

Poll tax. (*See* Cedula tax.) Page.
Pounds. (*See* Cattle registration.)
Preliminary investigations 151–153
Presidents, municipal:
Bonds for arms for municipal police executed by—Note 1 to sec. 7..... 74
Legal advisers of—sec. 11..... 95
Locusts, notice of presence of—Note 17 to sec. 17..... 80
Meetings of—sec. 44 and note 1..... 121
Special—Note 2 to sec. 44..... 122
Traveling expenses—sec. 44 and note 2..... 121, 122
Violators of Locust Act tried by—Note 17 to sec. 7..... 81
Presidents of provincial boards of health. (*See* Health.)
Prisoners, provincial:
Arrested on civil process, support of—Note 12 to sec. 7..... 77
Calendar of—Note 12 to sec. 7..... 77
Clothing—Note 9 to sec. 7..... 76
Commitment to another jail, when—Note 12 to sec. 7..... 78
Custody of—sec. 7 73
Expenses of escort of—Note 14 to sec. 7..... 79
Maintenance of—Notes 9–11 to sec. 7..... 76, 77
Transportation and escort expenses..... 175
Treatment of—Note 12 to sec. 7..... 78
Work on roads—Note 12 to sec. 7..... 78
(*See also* Jails.)
Prisons. (*See* Jails.)
Private property—sec. 20 116
(*See also* Eminent domain.)
Process, service of 171–175
Promotions:
Notice of—Note 7 to sec. 3..... 67
Officers—sec. 3 65
Property destroyed by health boards, payment for—Note 1 to sec. 13 (*g*)..... 101
Provinces, institution, organization, and government—sec. 1..... 65
Public works, officials in charge of, power to administer oaths—Note 14 to sec. 3 and note 4 to sec. 39..... 69, 120
Purchase of supplies. (*See* Supplies.)
Purchasing Agent, Insular:
Draft cattle purchased through—Notes 2 and 3 to sec. 13 (*q*)..... 108
Purchase of supplies—Note 2 to sec. 10..... 94
Requisitions for supplies—sec. 13 (*p*)..... 106
Railroads, expropriation by..... 137–139
Railway franchises 143–147
Real estate, listing and valuation—secs. 9 (*a*), 13½, 17..... 83, 109, 112
(Secs. 54 (*a*), 56, 57 of M. C.)..... 41, 42
Reconcentration of residents—Note 3 to sec. 7..... 75
Records, provincial, custody of, certified copies—sec. 8..... 82
Reductions, notice of—Note 7 to sec. 3..... 67
Registers of deeds:
Appointments, limitation as to salaries..... 169
Commercial registers 169, 170
Examiners of titles, additional compensation as—Note 4 to sec. 11..... 97
Salaries by provinces 169
Registrars of property, treasurers to act as—sec. 9 (*h*) and notes..... 92
Registration, branding, slaughter, and conveyance of large cattle..... 127–135

Page.
Registration of property—Note 2 to sec. 9 (*h*) 92, 93
Removals:
Municipal officers—sec. 7 73
Municipal policemen—Note 19 to sec. 7 ..... 81, 82
Provincial officers—sec. 19 ..... 115, 116
Repairs. (*See* Construction and repairs.)
Reports:
Examiners of Insular Treasurer—sec. 16 111
Fiscals, provincial—sec. 11 ..... 95, 96
Governors, provincial—sec. 7 73
Municipal councils—(sec. 47 (*f*) of M. C.) 37
Municipal presidents—(sec. 18 (*a*) of M. C.) 18
Supervisors, provincial—sec. 10 93
Treasurers, provincial—sec. 9 (*g*) 91
Requisitions for supplies—Note 2 to sec. 10, and sec. 13 (*p*) 94, 95, 106
Resignations, notice of—Note 7 to sec. 3 67
Rewards for captures:
Authority to offer—Note 4 to sec. 7 75
Expenses of advertising—Note 5 to sec. 7 75
Payment of—Note 2 to sec. 3, and note 5 to sec. 7 ..... 66, 75
Rice:
Payments in—Note 2 to sec. 13 (*g*) 101
Purchase of—Note 2 to sec. 13 (*g*) 101
Sale of, accountability—Note 3 to sec. 13 (*g*) 91, 92
Road and bridge fund:
Land tax, part of proceeds for—sec. 13 (*i*) 102
Payments in rice—Note 2 to sec. 13 (*g*) 101
Used in construction of municipal roads, when—Note 3 to sec. 13 (*c*) .. 100
Road tax—(sec. 43 (*j*) of M. C.) 35, 36
Roads and bridges, municipal, provincial funds—Note 3 to sec. 13 (*d*) 100
Roads, bridges, and ferries:
Boundary and interprovincial—sec. 13 (*e*) 100
Construction and repair—sec. 13 (*d*) 99
Disputes as to—sec. 10 93
Repairs—sec. 10 94
Supervision of, construction, etc.—sec. 10 93
Roads, public:
Carts and sledges, prohibited use—(sec. 43 (*j*) of M. C.) 35, 36
Prisoners to work on—Note 12 to sec. 7 78
Purchase and sale of wheels—Note 1 to sec. 13 (*d*) 99
Supervision—sec. 10 93
Safes or vaults—sec. 13 (*c*) 99
Salaries:
Extra pay or allowance prohibited—Note 1 to sec. 3 ..... 65, 66
Paid illegally, responsibility—Note 13 to sec. 3 68
Payment of, order—sec. 13 (*g*) 100
Philippine currency—Note 1 to sec. 18 113
Provincial officers—sec. 3 65
Reductions, deductions, and withholding—Note 9 to sec. 3 67
School boards, local—Note to sec. 13 (*n*) 105
School divisions, superintendents. (*See* Division superintendents.)
Schools and school buildings—secs. 10, 13 (*n*) 93, 104
Seals of provinces, secs. 2, 8, 13 (*m*) 65, 82, 104

	Page.
Secretaries, provincial:	
Acting governors—sec. 8	82, 83
Appointment of—sec. 5	71
Attestation by—sec. 8	82
Certified copies issued by, fee—sec. 8	82
Delegation of powers to—sec. 8	83
Deputies and clerks, power to appoint—sec. 8	82
Duties and powers—sec. 8	82, 83
Elections of provincial governors, call to order—sec. 4	70
Locust boards, secretaries of—Note 17 to sec. 7	80
Member of committee to count cash of treasurers—sec. 9 (*f*)	89, 90
Oaths of office filed with—sec. 6	72
(Sec. 60 (*b*) of M. C.)	42
Oaths, power to administer—Note 21 to sec. 7	82
Provincial boards, secretaries of—sec. 12	99
Qualifications—sec. 5	71
Seals of provinces, custody of—sec. 8	82
Subject to Civil Service Act—sec. 5	71
Tax appeal boards, secretaries of—(sec. 59 (*b*) of M. C.)	42
(*See also* Officers, provincial.)	
Seditious conspiracy, suppression of—sec. 7	73
Senior inspectors of Constabulary. (*See* Constabulary.)	
Service of process	171–175
Sheriffs:	
Allowances and fees	172–175
Custody of court-houses	172
Deputies' bonds	171
Failure to renew bonds	171
Fees and allowances	172–175
First Instance Courts, appointments by	171
Governors shall be—sec. 7	72
In general	171–176
Justices' courts, officers of	150
Percentage on collections	173
Prisoners, transportation and escort expense	175
Provincial governors' bonds	171
Renewal of bonds	171
Service of process	172–175
Temporary	175, 176
Writs of possession, Land Registration Court	175
Ships, documenting, registering, etc	170
Short title of Act—sec. 22	117
Slaughter, etc., of large cattle	127–135
Smallpox. (*See* Vaccination Act.)	
Spanish taxes abolished—Note 2 to sec. 18	114
Stamp taxes. (*See* Internal revenue.)	
Stationery, purchase of—secs. 10, 24	94, 117
Subpoenas:	
Fiscal's power to issue—Note 9 to sec. 11	98
Provincial boards, authority—Note 16 to sec. 7	79, 80
Suits—sec. 13 (*f*)	100
Superintendents of school divisions. (*See* Division superintendents.)	

Page.

Supervisors, provincial:
Accounts—
Failure to render, penalty—Note 2 to sec. 9 (*f*) ... 91
Property—sec. 10 ... 94
Appointment—sec. 5 ... 71
Bonds—sec. 10 ... 94
Bureau of Engineering, supervision over—Note 3 to sec. 10 ... 95
Certificates of election supplied by—(sec. 13 (*b*) of M. C.) ... 12
Clerks, employees, etc.—sec. 10 ... 93
Construction and repairs, supervision—sec. 10 ... 93
Contracts—secs. 10, 14 ... 93, 94, 109
Duties and powers—sec. 10 and notes ... 93–95
Galvanized iron sheets for suppression of locusts—Note 17 to sec. 7 ... 81
Members of committee to count cash of treasurers—sec. 9 (*f*) ... 89, 90
Members of provincial boards—sec. 12 ... 98
Municipal treasurers, books, forms, etc.—(sec. 103 of M. C.) ... 53, 54
Plans and specifications—sec. 10 ... 93
Property accounts—sec. 10 ... 94
Qualifications—sec. 5 ... 71
Reports by—sec. 10 ... 93
Roads, boundary—sec. 13 (*e*) ... 100
Roads, bridges, and ferries—
Construction and repair—sec. 13 (*d*) ... 99
Supervision—sec. 10 ... 93
School buildings—sec. 10 ... 93
Stationery and office supplies—secs. 10, 24 ... 94, 117
Subject to Civil Service Act—sec. 5 ... 71
Supervision by—sec. 10 ... 93
Surveys and examinations—sec. 13 (*q*) ... 107
(*See also* Officers, provincial.)

Supplies:
Emergency purchases—Note 1 to sec. 13 (*p*) ... 106
For official purposes only—Note 1 to sec. 10 ... 94
Requisitions for—Note 2 to sec. 10, sec. 13 (*p*) ... 94, 95, 106
Supervisors to purchase—sec. 10 ... 94
Supply store. (*See* Civil supply store.)
Suppression of diseases, loans to municipalities—Note 1 to sec. 13 (*g*) ... 101
Supreme Court, Attorney-General to represent provinces—sec. 11 ... 95
Suspensions:
Municipal officers—Notes 15 and 16 to sec. 7 ... 79
Municipal policemen—Note 19 to sec. 7 ... 81, 82
Provincial officers—sec. 19 ... 115, 116
Tax appeals, board of, procedure—sec. 17 ... 111, 112
Tax rate, how fixed—sec. 13 (*a*) ... 99
Tax sales, procedure—(secs. 75–82 of M. C.) ... 46–49
Taxes:
Collection of—secs. 9 (*b*), 17 ... 111, 112
(Secs. 69, 70, 72 of M. C.) ... 44
Delinquent—(sec. 75 of M. C.) ... 46
Internal revenue. (*See* Internal revenue.)
Land. (*See* Land tax.)
Levy of—sec. 17 ... 111, 112
Spanish industrial, and others abolished—Note 2 to sec. 18 ... 114
Stamp. (*See* Internal revenue.)
(*See also* Treasurers, provincial.)

Page.

Teachers:
Native—Note to sec. 13 (*n*) ... 104
Night schools, extra compensation—Note 1 to sec. 3 ... 66
Traveling expenses, Manila to point of duty—Note 15 to sec. 3 ... 69
Temporary sheriffs ... 175, 176
Title of Act, short—sec. 22 ... 117
Transfer, notice of—Note 7 to sec. 3 ... 67
Transportation requests—Note 5 to sec. 9 (*e*) ... 89
Traveling examiners. (*See* Treasurer, Insular.)
Traveling expenses:
Employees, provincial—sec. 41 and note, and sec. 42 ... 120, 121
Fiscals detailed to other provinces—Note 7 to sec. 11 ... 97
Manila to point of duty—Note 15 to sec. 3 ... 69
Officers, provincial—Note to sec. 41, and sec. 42 ... 120, 121
Physicians or nurses—Note 10 to sec. 3 ... 67, 68
Presidents, municipal—sec. 44 and note 2 ... 121, 122
Transfers from one point to another—Note 15 to sec. 3 ... 69
Vice-presidents and councilors—sec. 4 ... 71
Treasurer, Insular:
Accounts—sec. 16 and notes ... 110, 111
Bonds, in general—sec. 5, note 5 to sec. 3, and appendix ... 66, 72, 125
(*See also* Bonds; Municipal Code.)
Certificate of committee counting cash of treasurers—sec. 9 (*f*) ... 90
Deposit of revenues with—Note 2 to sec. 9 (*f*) ... 90, 91
Estates of deceased civil employees ... 141, 142
Examiners—
Duties and employment of—sec. 16 ... 110, 111
Members of provincial boards, when—Note 1 to sec. 16 ... 111
Per diems—Note 2 to sec. 16 ... 111
Fidelity companies, bonds ... 125
Fines deposited with—Note 17 to sec. 7 ... 81
Funds, provincial, deposit of surplus—sec. 13 (*h*) ... 102
Resolutions authorizing employees—
Approval—Note 13 to sec. 3, and secs. 7–11 ... 68, 74, 82, 84, 93, 96
Copies to Auditor—sec. 16 ... 110
Supervision by—sec. 5 ... 71
Treasurers, provincial:
Accounts, copies of, to—sec. 9 (*g*) ... 91
Books and records, method of keeping—sec. 16 ... 110
Defalcations by—sec. 16 ... 110
Examination of offices of—sec. 16 ... 110
Seizure of offices—sec. 16 ... 110
Treasurers, municipal, deputies of provincial treasurers—sec. 9 (*b*) ... 83
Treasurers, provincial:
Accounts—
Copies to Treasurer and Auditor—sec. 9 (*g*) ... 91
Examination of—sec. 9 (*f*) ... 89
Failure to render—Note 2 to sec. 9 (*f*) and note 1 to sec. 9 (*g*) ... 91
Manner of keeping—sec. 16 ... 110
Rendering of—sec. 9 (*f*) and note 2 and sec. 9 (*g*) and notes ... 90, 91
Appointment—sec. 5 ... 71
Assessments—
Reduction of—(Notes 1 and 2 to sec. 49 (*a*) of M. C.) ... 38, 39
Supervision of—sec. 9 (*a*) ... 83

Treasurers, provincial—Continued. Page.
Auditor, decisions by—Note 6 to sec. 3 66
Bonded officials, discharge, etc., notice to Insular Treasurer 126
Bonds of—
Actions for failure to pay over taxes—(sec. 71 (*a*) of M. C.) 44
Amount—sec. 5 71, 72
Custody of—sec. 5 72
In general 125
Requirement—Note 3 to sec. 3 66
Suits on—sec. 16 110
Bonds of municipal officers, approval of—(sec. 17 of M. C.) 14
Books and records, method of keeping—sec. 16 110
Cash, counting of, by committee—sec. 9 (*f*) 89, 90
Cattle registration, etc., duties and powers 127–135
Checks, government, cashing of—Note 1 to sec. 9 (*e*) 88
Chief financial officer—sec. 9 83
Clearance from Auditor—Note 4 to sec. 3, and note to sec. 5 66, 72
Clerks and deputies—sec. 9 (*c*) 84
Clerks of courts—
Deposit by, with—Note 2 to sec. 9 (*e*) 88
Examination of accounts of—Note 10 to sec. 11 98
Contracts, certificate by—sec. 14 109
Custody of funds—sec. 9 (*e*) 88
Deceased, settlement of accounts—sec. 16 110
Defalcations by—sec. 16 110
Deposit of revenues monthly—Note 2 to sec. 9 (*f*) 90, 91
Deposits in banks, authority—sec. 13 (*h*) 101, 102
Deputies—
In dual capacity, bonds 125
Municipal treasurers may act as—sec. 9 (*b*) 83
Draft animals, sales, account—Note 3 to sec. 13 (*q*) 108
Duties and powers—sec. 9 and notes 83–93
Examination of offices of—sec. 16 110
Fiscals, legal advice—Note 1 to sec. 9 (*h*) 92
Funds, provincial—
Custody of—sec. 9 (*e*) 88
Maximum allowed on hand—Note 2 to sec. 9 (*f*) 90
Inspection of offices of—sec. 16 110
Internal-revenue collectors—sec. 9 (*d*) and note 84–88
Internal Revenue Law, duties under—Note to sec. 9 (*d*) 84–88
Land tax, collection of—sec. 13 (*i*) 102
Members of provincial boards—sec. 12 98
Municipal councils—
Annual reports—(sec. 47 (*f*) of M. C.) 37
Estimates of revenues, shortage—(sec. 47 (*f*) of M. C.) 37
Expenditures not provided for—(sec. 47 (*g*) of M. C.) 38
Municipal funds—
Paid over to municipal treasurers—(sec. 72 of M. C.) 45
Seizure of—(sec. 72 of M. C.) 45
Municipal officers' bonds, approval and filing—(sec. 17 of M. C.) 14
Municipal presidents, assistance by—(sec. 18 (*e*) of M. C.) 15
Municipal treasurers—
Accounts rendered by—(sec. 18 (*l*) of M. C.) 18
Annual statements—(sec. 46 of M. C.) 36

Treasurers, provincial—Continued. Page.
Municipal, treasurers—Continued.
Appointment of—sec. 18 (*l*) of M. C.) ... 18
Consolidated municipalities, examination of offices—Note 4 to sec. 9 (*e*) ... 89
Defalcations by, notice to fiscals—(sec. 72 of M. C.) ... 45, 46
Deputies of, compensation—(sec. 22 of M. C.) ... 20, 21
Examination of accounts—(sec. 72 of M. C.) ... 45
Funds of, deposited with—(sec. 21 (*e*) of M. C.) ... 20
Funds paid over to—(sec. 72 of M. C.) ... 45
Malversation of funds, report to fiscal—(sec. 21 (*e*) of M. C.) ... 20
Seizure of office—(sec. 72 of M. C.) ... 45
Statement of receipts and expenditures to—(sec. 21 (*c*) of M. C.) 20
Suspension of—(sec. 72 of M. C.) ... 45
Municipalities, unlawful expenditures—(sec. 46 of M. C.) ... 37
Officers and employees indebted to Government—(Note to sec. 17 of M. C.) ... 14
Philippine currency, exchange of—Note 3 to sec. 9 (*e*) ... 88, 89
Qualifications—sec. 5 ... 71
Registrars of property—sec. 9 (*h*) and notes ... 92
Reports—sec. 9 (*g*) ... 91
Requisitions for supplies, certificate required—sec. 13 (*p*) ... 106
Rice-sale moneys, accountability—Note 3 to sec. 9 (*g*) ... 91, 92
Salaries paid illegally, responsibility—Note 13 to sec. 3 ... 68
Seizure of offices of—sec. 16 ... 110
Shortages—sec. 16 ... 110
Stationery and office supplies—sec. 24 ... 117
Subject to Civil Service Act, when—sec. 5 ... 71
Supervision over—sec. 5 ... 71
Supplies, purchase of—Note 2 to sec. 10, secs. 13 and 24 ... 94, 95, 106, 117
Surplus of provincial funds, deposit—sec. 13 (*h*) ... 102
Taxes—
Collected by, turning over—(sec. 70 of M. C.) ... 44
Collection of—(secs. 69 and 72 of M. C.) ... 44
Personally or by deputy—sec. 9 (*b*) ... 83
Presidents, assistance by—(sec. 18 (*e*) of M. C.) ... 15
Delinquent, seizure of property—(sec. 75 of M. C.) ... 46
Office for collection of—(sec. 73 of M. C.) ... 46
Receipts for—(sec. 72 of M. C.) ... 45
Time for payment, proclamation fixing—(sec. 74 of M. C.) ... 46
Turning over by municipal treasurer—(sec. 72 of M. C.) ... 45
Uncollected, account of—(sec. 71 (*b*) of M. C.) ... 44
Tax lists, duty to procure copies of—sec. 9 (*a*) ... 83
Taxpayers—
Delinquent, record of—(sec. 75 of M. C.) ... 46
Lists of, forwarded to—(sec. 67 of M. C.) ... 44
Record of, kept by—(sec. 66 of M. C.) ... 43
Tax sales, procedure, duties—(secs. 75–82 of M. C.) ... 46–49
Transportation requests—Note 5 to sec. 9 (*e*) ... 89
Vaults or safes for—sec. 13 (*c*) ... 99
Vouchers—sec. 9 (*g*) ... 91
Warrants—sec. 9 (*e*), 13 (*g*) ... 88, 100, 101
(*See also* Officers, provincial.)

Page.
Troops, call for—sec. 7 73
Uniforms for municipal police—Note 3 to sec. 13 (*g*) 101
United States Army. (*See* Army.)
Vacancies:
Governors—sec. 8 83
Notice of—Note 7 to sec. 3 67
Provincial offices—sec. 21 116
Vaccination, Act providing for and regulating 177–179
Vessels, documenting, registering, etc 170
Vice-presidents, electors of provincial governors—sec. 4 70
Volunteers, arms captured by, accountability—Note 6 to sec. 7 76
Vouchers:
Court clerk's—Note 10 to sec. 11 98
Inclosed with accounts—sec. 9 (*g*) 91
Warrants—secs. 9 (*e*), 13 (*g*) 88, 100, 101
Water-power rights, granting reserved to Commission 146
Weather Bureau stations, rooms for—Note to sec. 13 (*b*) 99
Wheels, purchase and sale of—Note 1 to sec. 13 (*d*) 99
Witnesses:
Fiscal's power to summon—Note 9 to sec. 11 98
Provincial board's authority to summon—Note 16 to sec. 7 ..... 79, 80
Works, public. (*See* Public works.)
Writs of possession, Land Registration Court 175

○

THE UNIVERSITY OF MICHIGAN
GRADUATE LIBRARY

DATE DUE

DEC 3 1970

NOV 28

FEB 17

NOV 27 1974

NOV 18 1974

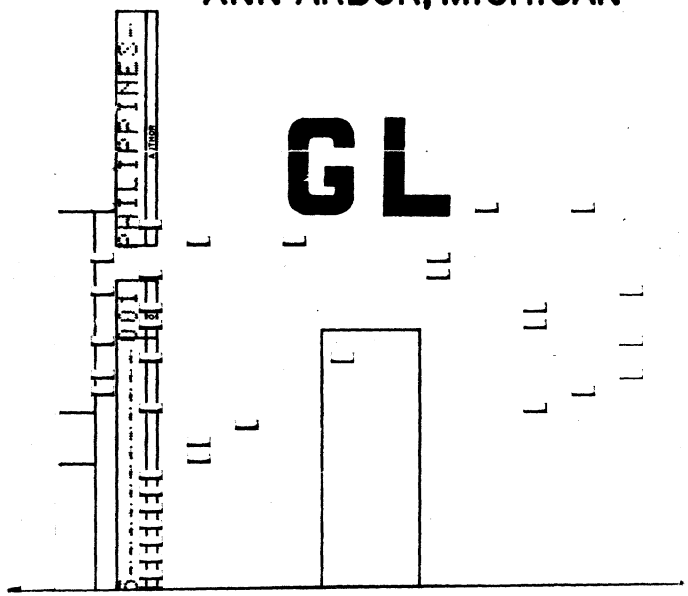
UNIV. OF MICH.
MAY 3 1906
RECEIVED

BOOK CARD
DO NOT REMOVE

A Charge will be made

if this card is mutilated

or not returned

with the book

GRADUATE LIBRARY
THE UNIVERSITY OF MICHIGAN
ANN ARBOR, MICHIGAN